

GOVERNMENT OF THE
CENTRAL PROVINCES AND BERAR



BUDGET ESTIMATE

BEING THE STATEMENT OF THE
ESTIMATED RECEIPTS AND EXPENDITURE
FOR THE YEAR

1940-41

- N.B.—(1) The figures in italics represent expenditure charged
on the revenues of the province
(2) Expenditure shown as "Voted" includes expenditure
"Voted or Authorised"

STATEMENT OF RECEIPTS

AND

DISBURSEMENTS

FOR THE YEAR

1940-41

GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR

BUDGET ESTIMATE FOR THE YEAR 1940-41

STATEMENT OF REVENUE

[In thousands of rupees.]

Heads of Revenue	Reference to pages of Detailed Estimates	Budget Estimate, 1940-41	Increase (+) or decrease (—) as compared with Revised Estimate, 1939-40 [Columns (3) and (5)]	Revised Estimate 1939-40	Increase (+) or decrease (—) as compared with Budget Estimate, 1939-40 [Columns (5) and (7)]	Budget Estimate, 1939-40	Accounts, 1938-39
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		T Rs.	T. Rs	T Rs	T. Rs.	T. Rs.	T Rs.
REVENUE							
A. —Principal Heads of Revenue—							
IV.—Taxes on Income other than Corporation Tax.	18	13,75	—80	14,55	+5,65	8,90	7,50
VII.—Land Revenue .	18	2 44 52	—48	2,45,30	+3,33	2,41,97	2,12,08
VIII.—Provincial Excise	19	50,04	—46	56,50	—1 84	58,34	63,82
IX.—Stamps	22	44,66	+ 7,66	37,00	—7,12	44,12	30,84
X.—Forest .	23	50,60	+ 1,08	49,52	+4	49,48	48,68
XI.—Registration ..	24	5,64	+ 46	5 18	—1,07	6,25	5,40
XII.—Receipts under Motor Vehicles Acts.	24	5,63	+35	5,28	+4	5,24	4,27
XIII.—Other Taxes and Duties .	24	8,23	+75	7,48	—2,39	9,87	1,25
Total ..		4,29,37	+8,56	4,20,81	—3,36	4,24,17	3,79,84
C.—Irrigation, etc.—							
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	25	..					90
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	25	7,15	—11	7,26	+52	6,74	96

STATEMENT OF REVENUE

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Heads of Revenue	Reference to pages of Detailed Estimates	Budget Estimate, 1940-41	Increase (+) or decrease (—) as compared with Revised Estimate, 1939-40 [Columns (3) and (5)]	Revised Estimate, 1939-40	Increase (+) or decrease (—) as compared with Budget Estimate, 1939-40 [Columns (5) and (7)]	Budget Estimate, 1939-40	Accounts, 1938-39
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		T Rs.	T Rs.	T Rs.	T Rs.	T Rs.	T Rs.
Brought forward		4,36,52	1,8,15	1,28,07	—2,84	4,30,91	3,81,70
E.—Debt Services—							
XX.—Interest	26	4 65	1 76	3,87	—25	4,12	3,45
F.—Civil Administration—							
XXI.—Administration of Justice	26	5,83	1 30	5 53	+10	5,43	4,77
XXII.—Jails and Convict Settlements.	26	1,75	1 3	1 72	—1	1,73	1,63
XXIII.—Police	28	7,34	—1,09	8,43	+94	7,49	2,16
XXVI.—Education ..	29	6,78	—38	7 16	+37	6,79	6,88
XXVII.—Medical ..	30	1,08	.	1,08	—14	1,22	1,27
XXVIII.—Public Health ..	30	2,34	—73	1,61	—19	1,80	1,41
XXIX.—Agriculture ..	31	3,37	+21	3,16	—9	3,25	2,9
XXX.—Veterinary ..	32	73	+8	65	—33	98	56
XXXI.—Co-operation	32	21	+2	19	—1	20	17
XXXII.—Industries ..	33	50	+10	40	—4	44	37
XXXVI.—Miscellaneous Departments.	33	76	+16	60	+2	58	81
Total ..		30,69	+16	30,53	+62	29,91	22,93
H.—Civil Works and Miscellaneous Public Improvements—							
XXXIX.—Civil Works ..	33	13,54	+1,08	12,46	—52	12,98	11,55
J.—Miscellaneous—							
XLIII.—Transfers from Famine Relief Fund.	33	9	—5,33	5,42	+5,36	6	6
XLIV.—Receipts in aid of Superannuation.	34	54	—1	55	+13	42	46
XLV.—Stationery and Printing ..	34	58	+5	53	—6	59	50
XLVI.—Miscellaneous ..	35	5,30	—46	5,76	+16	5,60	6,64
Total ..		6,51	—5,75	12,26	+5,59	6,67	7,66
L.—Miscellaneous adjustments between Central and Provincial Governments	35	12	..	12	—3	15	12
M.—Extraordinary Items—							
LI.—Extraordinary Receipts ..	35	3,10	+3,10	..	..	..	..
Total Provincial Revenue		4,98,13	+7,82	4,87,31	+2,57	4,84,74	4,27,41

Heads of Receipts	Reference to pages of Detailed Estimates	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
P—DEBT, DEPOSITS AND ADVANCES					
III.—Advances not bearing interest—					
Advances repayable ..	186-187	4,74	3,57	3,91	3,46
R—Loans and Advances by Provincial Governments ..					
Loans to Municipalities, etc.	} 188-189	27,66	24,26	26,73	16,61
Loans to Government servants		60	60	60	1,15
Total R—Loans and Advances by Provincial Governments		28,26	24,86	27,33	17,76
N.—Public Debt—					
I.—Permanent Debt ..	} 190	..	75,21	50,00	..
II.—Floating Debt ..		3,50,00	3,25,00	20,61	5,04,00
III.—Loans from the Central Government ..	190	..	..	..	..
Total Public Debt ..		3,50,00	4,00,21	70,61	5,04,00
O—Unfunded Debt—					
State Provident Funds ..	196-197	24,80	24,80	26,49	24,43
P.—Deposits and Advances—					
II.—Deposits not bearing interest—					
A.—Sinking Funds,					
Appropriations for Reduction or Avoidance of Debt ..	192-193	8,32	4,06	3,98	3,93
Sinking Fund for loans granted to local bodies
Sinking Fund Investment Account

STATEMENT OF RECEIPTS - *concla*

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Part of Receipt	Reference to page of Detailed Estimates	Budget Estimate 1939-40	Revised Estimate 1939-40	Budget Estimate 1939-40	Account 1939-40
(1)	(2)	(3)	(4)	(5)	(6)
		Rs	P	P	T
B.—Reserve Funds					
Revenue Reserve Fund	193	8 50			
Famine Relief Fund	192-193	1 59	1 55	1 50	4 62
Fund for the Economic Development and Improvement of Rural Areas					6 71
Depreciation Reserve Fund for Government Presses		30	27	19	25
Deposit of Depreciation Reserve of Commercial Concerns		30	26	20	26
C.—Other Deposit Accounts					
Deposits of Local Funds	190-195	1 00,00	1 00,00	1 02 61	97 09
Civil Deposits		85 00	85 00	90 00	88 93
Other Accounts		194-195	11 45	9,22	10,23	6 55
III.—Advances not bearing Interest—					
Advances Repayable		27,00	27 00	27 00	26,51
Permanent Advances		5	5	30	9
Accounts with the Government of Burma				5	31
Accounts with the Reserve Bank		30	30	27	1,05
IV.—Expense—					
Suspense Accounts		60 24	60,75	30	57,49
Cheques and Bills		69,00	69,00	90,00	74 28
Departmental and similar Accounts		60	60	35	31
Total	196-199	3,72,65	3,58,24	3,16,56	3,68,62
D.—Remittances					
I.—Remittances within India—Other local Remittances					
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General		1 35,45	1,35 45	54,00	1,36,54
Remittances by Bills		25,30	25,30	23,00	24,00
Adjusting Account between Central and Provincial Governments.		2,52,00	2,52,00	2,64,00	2,27,45
Inter-Provincial Suspense Account.		1,50	1,50	1,50	1,37
Total		4,14,25	4,14,25	3,42,50	3,89,36
Total—Debt Deposits, Advances and remittances		11 94,70	12,25,93	7,87,85	13,07,63
Total Revenue and Receipts		16,89,83	17,13,24	12,72,59	17,35,04
Opening Balance { Ordinary		20,90	39,14	22,15	-7,15
Famine Relief Fund			3,87	3,53	59
Grand Total		17,10,73	17,56,25	12,98,27	17,35,37

GOVERNMENT OF THE CENTRAL
BUDGET ESTIMATE FOR
STATEMENT OF

Heads of Expenditure (1)	Refer- ence to pages of Detailed Estimates (2)	Budget Estimate, 1940-41			
		Charged	Voted	Total	Increase (+) or decrease (-) as compared with Revised Estimate, 1939-40. Columns (5) and (9)]
		(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
REVENUE EXPENDITURE					
A.—Direct Demands on the Revenue—					
7.—Land Revenue ..	36	21	17,62	17,83	—6
8.—Provincial Excise ..	44	8	7,77	7,85	—38
9.—Stamps ..	48	2	95	97	+9
10.—Forest ..	49	4,69	30,54	35,23	—11
11.—Registration ..	54	2	1,89	1,91	—2
12.—Charges on account of Motor Vehicles Acts ..	56	15	1,14	1,29	+88
13.—Other Taxes and Duties ..	58	..	26	26	—4
Total ..		5,17	60,17	65,34	+36
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—					
17.—Interest on works for which Capital Accounts are kept ..	59	..	..	..	..
18.—Other Revenue Expenditure financed from Ordinary Revenues. ..	60 & 64	60	5,51	6,11	—61
Total ..		60	5,51	6,11	—61
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue—					
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works. ..	61	..	..	..	..
Total ..		..	..	..	..
E.—Debt Services—					
22.—Interest on Debt and other obligations ..	65-66	21,99	..	21,99	+43
23.—Appropriation for Reduction or Avoidance of Debt ..	66	8,17	..	8,17	+4,19
Total ..		30,16	..	30,16	+4,62

PROVINCES AND BERAR

THE YEAR 1940-41

EXPENDITURE

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Revised Estimate, 1939-40				Budget Estimate, 1939-40			Accounts, 1938-39		
Charged	Voted	Total	Increase (+) or decrease (-) as compared with the Budget Estimate, 1939-40. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
19	17,70	17,89	-14	19	17,84	18,03	17	17,62	17,79
6	8,17	8,23	-5	10	8,18	8,28	11	8,63	8,74
2	86	88	-1	3	86	89	2	82	84
4,76	30,58	35,34	+6	4,91	30,37	35,28	4,83	30,05	34,88
2	1,91	1,93	-7	3	1,97	2,00	3	1,92	1,95
..	41	41	-1	..	42	42	..	52	52
11	19	30	-2	14	18	32	..	..	..
5,16	59,82	64,98	-24	5,40	59,82	65,22	5,16	59,56	64,72
..	..	..	..	..	..	..	24,45	..	24,45
70	6,02	6,72	..	70	6,02	6,72	5	78	83
70	6,02	6,72	..	70	6,02	6,72	24,50	78	25,28
..	..	..	..	..	..	..	1	7	8
..	..	..	..	..	..	..	1	7	8
21,56	..	21,56	+2,12	19,44	..	19,44	-5,27	..	-5,27
3,98	..	3,98	..	3,98	..	3,98	3,93	..	3,93
25,54	..	25,54	+2,12	23,42	..	23,42	-1,34	..	-1,34
..	..	..	-1,86	20,52	..	20,52	23,33	60,41	60,74

GOVERNMENT OF THE CENTRAL
BUDGET ESTIMATE FOR
STATEMENT OF EXPENDI

Hheads of Expenditure and Disbursements		Refer- ence to pages of Detailed Estimates	Budget Estimate, 1940-41			
			Charged	Voted	Total	Increase (+) or decrease (-) as compared with Revised Estimate, 1939-40. [Columns (5) and (9)]
(1)		(2)	(3)	(4)	(5)	(6)
			T. Rs.	T. Rs.	T. Rs.	T. Rs.
	Brought forward	..	35,93	65,68	1,01,61	+4,37
F.—Civil Administration—						
25.—General Administration	..	67-68	14,44	54,69	69,13	+1,13
27.—Administration of Justice	..	83	7,05	18,32	25,37	+13
28.—Jails and Convict Settlements	..	90	77	7,66	8,43	+15
29.—Police	..	94	6,19	51,78	57,97	-1,50
36.—Scientific Departments	..	106	..	15	15	..
37.—Education	..	107-108	69	53,03	53,72	-1,59
38.—Medical	..	123	1,53	15,33	16,86	+45
39.—Public Health	..	130	32	5,61	5,93	+64
40.—Agriculture	..	136	1,10	9,51	10,61	+26
41.—Veterinary	..	150	..	4,99	4,99	+14
42.—Co-operation	..	156	53	3,41	3,94	+1,19
43.—Industries	..	159	..	3,39	3,39	+3
47.—Miscellaneous Departments	..	167	..	82	82	..
Total	..	..	32,62	2,28,69	2,61,31	+1,03
H.—Civil Works and Miscellaneous Public Improvements—						
50.—Civil Works	..	171-172	2,37	51,80	54,17	+1,41
J.—Miscellaneous—						
54.—Famine—A—Famine Relief	..	172	..	9	9	-5,33
55.—Superannuation Allowances and Pensions	..	173	12,36	37,65	50,01	+1,22
56.—Stationery and Printing	..	174	..	5,29	5,29	-14
57.—Miscellaneous	..	178	5,88	8,05	13,93	-38
Total	..	..	18,24	69,32	87,56	-4,63
M.—Extraordinary Items—						
63.—Extraordinary charges	..	181	..	8,50	8,50	+8,50

PROVINCES AND BERAR

THE YEAR 1940-41

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Revised Estimate, 1939-40				Budget Estimate, 1939-40			Accounts, 1938-39		
Charged	Voted	Total	Increase (+) or decrease (-) as compared with the Budget Estimate, 1939-40. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
31,40	65,84	97,24	+188	29,52	65,84	95,36	28,33	60,41	88,74
12,76	55,24	68,00	-1,33	13,03	56,30	69,33	13,11	55,88	68,99
6,47	18,77	25,24	-32	6,62	18,94	25,56	6,51	18,25	24,76
52	7,76	8,28	-15	75	7,68	8,43	1,01	7,49	8,50
6,57	52,90	59,47	+6	6,83	52,58	59,41	7,29	52,04	59,33
..	15	15	-1	..	16	16	..	15	15
1,33	53,98	55,31	-1,46	1,53	55,24	56,77	2,05	53,11	55,16
1,70	14,71	16,41	-1,04	1,91	15,54	17,45	2,02	14,63	16,65
31	4,98	5,29	-28	32	5,25	5,57	32	4,69	5,01
1,07	9,28	10,35	-23	1,09	9,49	10,58	1,18	8,77	9,95
6	4,79	4,85	-19	..	5,04	5,04	6	4,13	4,19
17	2,58	2,75	-8	16	2,67	2,83	15	2,58	2,73
14	3,22	3,36	-42	29	3,49	3,78	15	2,75	2,90
..	82	82	-1	..	83	83	16	94	1,10
31,10	2,29,18	2,60,28	-5,46	32,53	2,33,21	2,65,74	34,01	2,25,41	2,59,42
2,26	50,50	52,76	-1,67	2,40	52,03	54,43	3,22	53,54	56,76
..	5,42	5,42	+5,36	..	6	6	..	6	6
11,83	36,96	48,79	+33	12,41	36,05	48,46	11,72	33,94	45,66
..	5,43	5,43	+35	..	5,08	5,08	1	4,99	5,00
..	14,31	14,31	+8	..	14,23	14,23	18	8,49	8,67
11,83	62,12	73,95	+6,12	12,41	55,42	67,83	11,91	47,48	59,39
..	..	..	..	..	..	..	..	6,71	6,71
75,39	4,97,64	4,84,23	-87	76,85	4,06,59	4,83,36	77,47	3,93,55	4,71,02

GOVERNMENT OF THE CENTRAL
BUDGET ESTIMATE FOR
STATEMENT OF

		Budget Estimate 1940-41			
Heads of Disbursements	Reference to pages of Detailed Estimates	Charged	Voted	Total	Increases (+) or decrease (-) as compared with Revised Estimate 1939-40 [Columns (5) and (9)]
(1)	(2)	(3)	(4)	(5)	(6)
		T Rs	T Rs	T Rs	T Rs
CAPITAL EXPENDITURE					
AA.—Principal Revenue Heads—Forest and other Capital Outlay not charged to Revenue—					
65 —Capital Outlay on Forests	182		—4	—4	
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage works not charged to Revenue—					
68 —Construction of Irrigation, etc Works	182				
HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue—					
81 —Capital Account of Civil Works outside the Revenue Account	183		—35	—35	—3 69
JJ.—Miscellaneous—Capital Account not charged to Revenue—					
83 —Payments of commuted value of Pensions	183	1 00	1 75	2 75	—11
Total Capital Expenditure		1 00	1 36	2,36	—4 13
P —DEPOSITS AND ADVANCES					
III —Advances not bearing Interest—					
Advances Repayable	186-187		4 99	4,99	+12
R —LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS					
Loans to Municipalities, etc	188-189		24,11	24,11	—6,16
Loans to Government Servants			40	40	
Total					

PROVINCES AND BERAR

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THE YEAR 1940-41

DISBURSEMENTS

Revised Estimate 1939-40				Budget Estimate 1939-40			Accounts 1940-41		
Charged	Voted	Total	Increase (+) or decrease (-) as compared with the Budget Estimate, 1939-40 [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T Rs	T Rs	T Rs	T Rs	T Rs	T Rs	T Rs	T Rs	T Rs	T Rs
..	-4	-4			-4	-4	.	-2	-2
						
2 79	55	3 34	-81	3 26	59	1 15	2,65	34	3,02
1,09	2 10	3 19	+12	1 00	2 07	3 07	1,39	5,39	6 78
3,88	2,61	6 49	-69	4 26	2 92	7 18	4,07	5,71	9,78
..	4,87	4,87	-33		5 20	5,20		3,59	3 59
	30,27	30,27	+8,56		21 71	21,71	.	23,41	23,41
	40	40			40	40		37	37
	30,27	30,27	+8,56		22,11	22,11	..	23,78	23,78

GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR

BUDGET ESTIMATE FOR THE YEAR 1940-41

STATEMENT OF DISBURSEMENTS—*contd*

Head or Disbursements	Reference to pages of Detailed Estimates	Budget Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
(1)	(2)	(3)	(4)	(5)	(6)
		T Rs	£ Rs	£ Rs	£ Rs
N—PUBLIC DEBT					
<i>Debt Deposit at</i>					
I—Permanent Debt					
II—Floating Debt	190	3 58 17	4 05 20	70 96	3 94 00
III—Loan from the Central Government		2 68	2,56	2 56	2,45
Total Public Debt	..	3 60 85	4 07 76	79,52	3 96,45
O—UNFUNDED DEBT					
State Provident Funds	196-197	18 80	19 03	16,00	20,15
P—DEPOSITS AND ADVANCES					
II—Deposits not bearing interest					
A—SINKING FUNDS					
Sinking Fund Investment Account	..	8 18	4 92	2,91	
B—RESERVE FUNDS					
Famine Relief Fund		9	5 46	4,56	1 25
Fund for the Economic Development and Improvement of Rural Areas	192-193	3 10	1 84	3,19	1,77
Depreciation Reserve Fund for Government Presses	.	20	19	15	33
Deposit of Depreciation Reserve of Commercial Concerns	..	9	12	10	4
C—OTHER DEPOSIT ACCOUNTS					
Deposits of Local Funds	196 197	1 01 70	1,01 70	1,01,05	1,03,20
Civil Deposits		57 00	57 00	92,00	91,39
Transfers from Famine Relief Fund	197 193				3,00
Other Accounts	194-195	11 75	9,65	10,51	8,80
III.—Advances not bearing interest—					
Advances Repayable		27 00	27,00	27,20	26,52
Permanent Advances		5	5	30	37
Accounts with the Government of Burma	.			5	31
Accounts with the Reserve Bank	198-199	30	30	27	62
IV.—Suspense—					
Suspense Accounts	.	60,10	61,22	15	57,81
Cheques and Bills	.	69,00	69,00	80,00	74,12
Departmental and similar Accounts	..	60	60	33	30

GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR

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BUDGET ESTIMATE FOR THE YEAR 1940-41

STATEMENT OF DISBURSEMENTS *concl*

Heads of Disbursements	Refer- ence to pages of Detailed Estimate	Budget Estimate 1940-41	Revised Estimate 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
(1)	(2)	(3)	(4)	(5)	(6)
		T Rs	T Rs	T Rs	T Rs
S —REMITTANCES					
—Remittances within India—					
Other Local Remittances—					
Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant-General	198 199	1,35,75	1 35,75	53 00	1,37,69
Remittances by Bills		25 00	25,00	22,60	24,02
Adjusting Account between Central and Provincial Governments		2,51 00	2 51,00	2,63 00	2,27,78
Inter-Provincial Suspense Account		1,50	1,50	1,50	1,37
Total		4,13,25	4,13,25	3,40,10	3,90,86
Total Debt, Deposits, Advances and Remittances	..	11,91,56	12,44,63	7,85,70	12,04,58
Total Capital, Debt, Deposits, Advances and Remittances	..	11,93,92	12,51,12	7,92,88	12,14,36
Total Expenditure and Disbursements	..	16,88,83	17,35,35	12,76 24	16,85,38
Closing Balance	<div> <div>Ordinary</div> <div>Famine Relief Fund</div> </div>	<div> <div>* 20,40</div> <div>† 1,50</div> </div>	<div> <div>20,90</div> <div></div> </div>	<div> <div>21,47</div> <div>56</div> </div>	<div> <div>39 14</div> <div>3,87</div> </div>
Grand Total	..	17,10,73	17,56,25	12,98,27	17,28,39
Revenue Surplus (+) or Deficit (—)	..	+22	+3,08	+1,38	—43,61

*Includes minimum balance required to be kept in treasuries
Minimum balance required to be kept in the bank

.. 10,40
.. 10,00

Total .. 20,40

† Excludes T. Rs. 11,21 invested in Government securities of the nominal value of T. Rs 49,54.

ANNUAL ESTIMATE OF EXPENDITURE FOR 1940-41 AUTHORISED BY
HIS EXCELLENCY THE GOVERNOR OF THE CENTRAL PROVINCES AND
BERAR IN EXERCISE OF HIS POWERS UNDER SECTION 93 OF
THE GOVERNMENT OF INDIA ACT, 1935

Number of Grant	Service or Administration to which the Grant relates	Head of Account	Amount		Reference to page of Detailed Estimates
			Authorized (Voted)	Charged on the Revenues	
		<i>A.—Revenue Account.</i>	Rs.	Rs.	
1	Land Revenue ..	7. Land Revenue ..	17,61,600	21,400	36
2	Provincial Excise ..	8.—Provincial Excise	7,77,273	7,727	44
3	Stamps and other Taxes and Duties.	<div> <div>9.—Stamps</div> <div>13.—Other Taxes and Duties ..</div> </div>	1,20,967	2,033	48 & 58
4	Forest ..	10.—Forest ..	30,54,300	4,68,700	49
5	Registration ..	11.—Registration ..	1,88,560	2,440	54
6	Irrigation ..	18.—Other Revenue expenditure financed from ordinary Revenue.	2,84,000	..	60
7	Public Works Establishment and tools and plant.	Heads relating to Public Works Department.	16,21,600	2,94,400	62
	Debt Charges ..	<div> <div>22.—Interest on debt and other obligations.</div> <div>23.—Appropriation for reduction or avoidance of debt.</div> </div>	..	21,99,000	66
			..	8,17,000	66
8	General Administration ..	25.—General Administration ..	54,69,100	14,43,900	68
9	Administration of Justice	27.—Administration of Justice ..	18,31,512	7,05,488	83
10	Jails and Convict Settlements.	28.—Jails and Convict Settlements..	7,66,200	76,800	90
11	Police and Inspection of Motor Vehicles	<div> <div>29.—Police ..</div> <div>12.—Charges on account of Motor Vehicles Act.</div> </div>	52,91,497	6,34,503	56 & 94
12	Education	37.—Education	53,03,200	48,800	108

**ANNUAL ESTIMATE OF EXPENDITURE FOR 1940-41 AUTHORISED BY
HIS EXCELLENCY THE GOVERNOR OF THE CENTRAL PROVINCES AND
BERAR IN EXERCISE OF HIS POWERS UNDER SECTION 93 OF
THE GOVERNMENT OF INDIA ACT, 1935.**

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Number of Grant	Service or Administration to which the Grant relates	Head of Account	Amount		Reference to page of Detailed Estimates
			Authorized (Voted)	Charged on the Revenues	
		<i>A.—Revenue Account.—concl'd.</i>	Rs.	Rs.	
13	Medical ..	38.—Medical ..	15,33,365	1,52,635	123
14	Public Health ..	39.—Public Health ..	5,60,540	32,460	130
15	Agriculture ..	40.—Agriculture ..	9,51,026	1,09,974	136
16	Veterinary ..	41.—Veterinary ..	4,99,000	..	150
17	Co-operation ..	42.—Co-operation ..	3,41,000	53,000	156
18	Scientific Departments and Industries. {	36.—Scientific Departments ..	3,54,000	..	106 & 159
		43.—Industries ..			
19	Miscellaneous Departments	47.—Miscellaneous Departments ..	81,700	300	167
20	Civil Works ..	50.—Civil Works ..	38,25,800	2,200	172
21	Famine Relief ..	54.—Famine—A—Famine Relief ..	8,800	..	172
22	Pensions ..	55.—Superannuation, Allowances and Pensions.	37,65,300	12,35,700	173
23	Stationery and Printing ..	56.—Stationery and Printing ..	5,29,000	..	174
24	Miscellaneous ..	57.—Miscellaneous ..	8,04,836	5,88,164	178
25	Extraordinary charges ..	63.—Extraordinary charges ..	8,50,000	..	181
		<i>B.—Capital Expenditure not met from Revenue Account.</i>			
26	Commuted Value of Pensions.	83.—Payments of Commuted Value of Pensions.	1,75,000	1,00,000	183
		<i>C.—Disbursement of Loans and Advances.</i>			
27	Advances Repayable ..	Advances not bearing Interest—Advances Repayable.	4,99,000	..	187
28	Loans and Advances bearing Interest. {	Loans to Municipalities, Agriculturists, etc.	24,51,000	..	189
		Loans to Government Servants ..			
		Total ..	4,36,99,176	90,16,624	

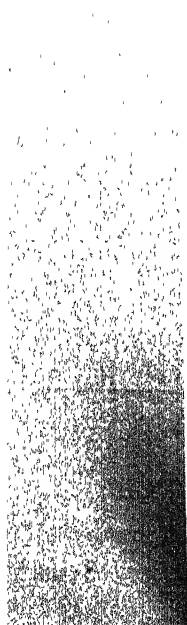
F. V. WYLIE

Governor,

Central Provinces and Berar

NAGPUR

The 21st March 1940



DETAILED ESTIMATES
OF
REVENUE AND EXPENDITURE

BUDGET ESTIMATE OF REVENUE

FOR THE YEAR 1940-41

Detailed Account No.	Budget Estimate, 1940-41 Rs	Revised Estimate, 1939-40 Rs	Budget Estimate 1939-40 Rs	Account 1938-39 Rs.
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX				
Share of net proceeds assigned to Provinces.	13,75,000	14,55,000	8,90,000	7,50,000
VII.—LAND REVENUE				
VII-A Ordinary Revenue	2,30,83,000	2,30,77,000	2,26,47,000	1,97,48,967
Sale-proceeds of Waste Lands and Redemption of Land Tax	1,000	8,000	1,000	920
Recoveries on account of Survey and Settle- ment charges	6,000	7,000	9,000	5,942
Rents, etc. of fisheries	200	200	200	203
Rates and Cesses on lands (Maharki cess in Berar)	6,40,000	6,98,000	6,43,000	5,68,465
Recoveries of Overpayments	1,000	1,000	1,000	1,452
Collection of payments for services rendered	1,000	1,000	957	1,094
VII-B Miscellaneous	7,70,000	7,58,000	9,14,843	9,71,666
Total	2,45,02,200	2,45,50,200	2,42,17,000	2,12,98,709
Deduct—				
Refunds	—20,200	—20,200	—20,000	—35,203
Portion of land revenue due to irrigation				—55,645
	2,44,82,000	2,45,30,000	2,42,17,000	2,12,98,709

CENTRAL PROVINCES AND BERAR -REVENUE

19

DETAILED ACCOUNT No VII-A —LAND REVENUE —
ORDINARY REVENUE

	Bud Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
	R	R	Rs	Rs
Fixed Collections	2,24,96,600	2,24,96,000	2,20,86,000	1,91,85,873
Fluctuating Collections	40,000	40,000	40,000	34,698
Collections from Ryotwari Villages	5,45,200	5,40,000	5,20,000	5,28,212
Surplus Collections	1,000	1,000	1,000	184
Total	2,30,83,000	2,30,77,000	2,26,47,000	1,97,48,967

DETAILED ACCOUNT No VII-B —LAND REVENUE—
MISCELLANEOUS

Receipts from quarries and minor mineral products in forests and lands not under the management of Forest Department	5,90,000	5,90,000	6,50,000	7,53,579
Fines and Forfeitures of Revenue Courts..	33,000	34,000	33,000	31,568
Revenue Record-room Receipts	1,000	1,000	1,503	2,360
Miscellaneous	1,14,000	1,00,000	1,90,000	1,44,033
Patwari Receipts	2,000	2,000	2,330	2,353
Receipts on account of Record-of-Rights in Berar	29,000	29,000	30,000	28,598
Contributions from Central Government for economic development and improvement of rural areas	1,000	2,000	1,010	488
Sale proceeds of rent receipt books			7,000	8,687
Total	7,70,000	7,58,000	9,14,843	9,71,666

Detailed
Account
No.

VIII.—PROVINCIAL EXCISE

VIII-A Country spirits	29,44,000	30,90,000	31,50,000	36,46,764
VIII-B Country fermented liquor	1,60,000	1,60,000	1,70,000	1,80,977
VIII-C Malt liquor	50,000	48,000	45,000	42,696
VIII-D Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	72,000	85,000	62,000	67,795
VIII-E Receipts from commercial spirits including denatured spirits and medicated wines	23,400	17,400	22,200	13,418
VIII-F Opium	12,43,000	12,50,000	13,55,000	13,76,841
VIII-G Duties on medicinal and toilet preparations containing alcohol, opium, etc.	17,500	18,300	16,800	15,944
VIII-H Hemp and other drugs	10,52,100	9,46,100	9,68,100	9,75,790
VIII-I Fines, Confiscations and Miscellaneous	50,000	42,000	50,000	48,745
Distilleries	200	200	300	18,625
Recoveries of overpayments	675	775	365	712
Collection of payments for services rendered	225	225	235	187
Total	56,13,100	56,58,000	58,40,000	63,88,494
Deduct—Refunds	—9,100	—8,000	—6,000	—6,362
Net Total	56,04,000	56,50,000	58,34,000	63,82,132

CENTRAL PROVINCES AND BERAR—REVENUE

DETAILED ACCOUNT No. VIII-A.—PROVINCIAL EXCISE—COUNTRY SPIRITS				Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
				Rs.	Rs.	Rs.	Rs.
Licence fees	..	..		8,90,000	10,00,000	10,00,000	11,97,038
Still-head duty	..	..		20,54,000	20,90,000	21,50,000	24,49,726
Total ..				29,44,000	30,90,000	31,50,000	36,46,764

DETAILED ACCOUNT No. VIII-B.—PROVINCIAL EXCISE—COUNTRY FERMENTED LIQUOR							
Toddy Revenue	{	Licence fees	.. ..	1,30,000	1,28,000	1,38,000	1,43,657
		Tree tax	.. ..	30,000	32,000	32,000	37,320
Total				1,60,000	1,60,000	1,70,000	1,80,977

DETAILED ACCOUNT No. VIII-C.—PROVINCIAL EXCISE—MALT LIQUOR							
Duty on beer made in India	..	..		20,000	20,000	20,000	24,391
Licence fees for sale of beer made in India or elsewhere	..			30,000	28,000	25,000	18,305
Total ..				50,000	48,000	45,000	42,696

DETAILED ACCOUNT No. VIII-D.—PROVINCIAL EXCISE—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)							
Duty on wines and spirits made in India and classed as foreign liquors.				40,000	50,000	30,000	43,568
Licence fees for sale of foreign liquors whether imported or made in India.				32,000	35,000	32,000	24,227
Total ..				72,000	85,000	62,000	67,795

DETAILED ACCOUNT No. VIII-E.—PROVINCIAL EXCISE—RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDI- CATED WINES							
Licence fees for medicated wines	..	..		1,400	1,400	1,200	1,102
Licence fees for commercial spirits	..	..		20,000	15,000	21,000	11,092
Permit fee on denatured spirit	..	..		2,000	1,000		324
Total ..				23,400	17,400	22,200	12,518

CENTRAL PROVINCES AND BERAR—REVENUE

DETAILED ACCOUNT No. VIII-F.—PROVINCIAL
EXCISE—OPIUM

		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Excise opium	{ Cost price ..	1,39,000	1,45,000	1,73,000	1,72,598
	{ Duty ..	6,61,000	6,00,000	6,37,000	6,34,532
Licence fees for sale of opium	..	4,40,000	5,00,000	5,40,000	5,67,092
Fees for morphia licences and for druggists' permits.	..	3,000	5,000	5,000	2,619
Total	..	12,43,000	12,50,000	13,55,000	13,76,841

DETAILED ACCOUNT No. VIII-G.—PROVINCIAL
EXCISE—DUTIES ON MEDICINAL AND TOILET
PREPARATIONS CONTAINING ALCOHOL,
OPIUM, ETC.

Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.		13,000	14,400	16,000	12,874
Duty on spirits used for other commercial, scientific and industrial purposes.		4,500	3,900	800	3,070
Total	..	17,500	18,300	16,800	15,944

DETAILED ACCOUNT No. VIII-H.—PROVINCIAL
EXCISE—HEMP AND OTHER DRUGS

Ganja	{ Licence fees ..	3,00,000	3,00,000	3,50,000	3,35,017
	{ Cost price ..	32,000	33,000	40,000	32,197
	{ Duty ..	6,05,000	5,17,000	5,10,000	4,62,788
Bhang	{ Licence fees ..	50,000	35,000	28,000	22,778
	{ Cost price ..	10,000	12,000	8,000	9,081
	{ Duty ..	55,000	49,000	32,000	29,850
Charas	{ Licence fees ..	..	..	..	23,157
	{ Cost price ..	..	..	..	9,442
	{ Duty ..	..	..	..	51,404
Cocaine licence fees	..	100	100	100	76
Total	..	10,52,100	9,46,100	9,68,100	9,75,790

DETAILED ACCOUNT No. VIII-I.—PROVINCIAL
EXCISE—FINES, CONFISCATIONS AND
MISCELLANEOUS

Fines and penalties	..	11,000	10,000	11,000	11,791
Other items	..	39,000	32,000	39,000	36,954
Total	..	50,000	42,000	50,000	48,745

Detailed
Account
No.

IX.- STAMPS

Rs. P.

A Non-Judicial

IX-A (a) Sale of Stamps	19,45,000	8,52,000	13,20,000	7,90,1
IX-A (b) Duty on Impressing documents	29,500	30,000	20,000	23,0
Fines and penalties	25,000	25,000	25,000	19,201
Miscellaneous	2,500	2,500	2,500	2,420
Total	19,76,000	9,10,100	13,67,500	8,35,621
Refund	-20,000	-17,500	-17,500	-18,522
Net Total	19,56,000	8,92,600	13,50,000	8,17,099

B.— Judicial—

Court Fees realized in Stamps	33,89,000	28,17,400	30,75,000	28,75,850
Fines and penalties	1,500	2,000	1,000	1,348
Miscellaneous	1,500	1,500	500	1,206
Total	33,92,000	28,20,900	30,76,500	28,78,404
Refund	-12,000	-13,500	-11,500	-11,688
Net Total	33,80,000	28,07,400	30,62,000	28,66,716
Grand Total	14,66,000	37,00,000	44,12,000	36,83,815

DETAILED ACCOUNT No IX-A (a) — STAMPS —
SALE OF STAMPS

Bills of exchange or hundies	4,000	4,000	4,000	3,105
Other Non-Judicial Stamps	9,25,000	7,35,000	11,96,000	6,74,627
New Revenue Stamps	1,20,000	1,13,000	1,20,000	1,12,499
Total	10,49,000	8,52,000	13,20,000	7,90,231

DETAILED ACCOUNT No IX-A (b).—STAMPS—
DUTY ON IMPRESSING DOCUMENTS

Duty recovered under rules 8 and 11 of the Indian Stamp Rules, 1925	24,400	25,000	14,900	19,010
Duty on documents unstamped or tendered for adjudication.	5,000	5,500	5,000	4,655
Other items	100	100	100	104
Total	29,500	30,600	20,000	23,769

Detailed column No	X — FOREST	Budget Financial 1938-39	Revenue Estimated, 1939-40	Budget Estimated, 1939-40	Accounts 1938-39
		Rs	Rs	Rs	Rs
X-A	I.—Timber and other Produce removed from the Forests by Government Agency.	18,67,000	18,40,000	17,73,600	17,88,334
X-B	II.—Timber and other Produce removed from the Forests by Consumers or Purchasers.	27,96,000	27,25,000	27,95,200	27,06,693
	III.—Drift and Wast Wood and confiscated Forest Produce.	3,000	1,800	2,100	1,708
	IV.—Revenue from Forests not managed by Government.	7,000	7,000	6,500	6,703
X-C	V.—Miscellaneous	3,90,000	3,85,500	3,73,000	3,70,798
	Total	50,63,000	49,59,300	49,50,700	48,74,236
	Editor—Refunds	-3,000	-7,300	-2,700	-5,948
	Net Total	50,60,000	49,52,000	49,48,000	48,68,288

DETAILED ACCOUNT No X-A—FOREST—I—
TIMBER AND OTHER PRODUCE REMOVED
FROM THE FORESTS BY GOVERNMENT
AGENCY

(a) Timber	16,30,000	16,70,000	15,88,000	16,09,515
(b) Firewood and Charcoal	1,55,000	1,30,000	1,28,500	1,43,669
(c) Bamboos	1,000	30,000	39,600	22,166
(d) Lac	5,000	5,000	9,400	5,416
(e) Grass and other Minor Produce	7,000	5,000	7,900	7,488
Total	18,07,000	18,40,000	17,73,600	17,88,334

DETAILED ACCOUNT No X-B—FOREST—II—
TIMBER AND OTHER PRODUCE REMOVED
FROM THE FORESTS BY CONSUMERS
OR PURCHASERS

(a) Timber	6,90,000	6,88,000	6,53,000	6,76,093
(b) Firewood and Charcoal	4,18,000	4,19,400	4,20,000	4,05,043
(c) Bamboos	2,42,000	2,42,200	2,64,700	2,04,606
(d) Grazing and Fodder Grass	11,88,000	11,30,800	11,85,000	11,95,100
(e) Other Minor Produce	2,25,000	2,14,700	2,33,000	1,95,070
(f) Other items	8,000	7,000	8,500	6,852
(g) Commutation Fees	25,000	22,900	31,000	23,929
Total	27,96,000	27,25,000	27,95,200	27,06,693

CENTRAL PROVINCES AND BERAR—REVENUE

DETAILED ACCOUNT No. X-C—FOREST— V.—MISCELLANEOUS			Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
(a) Fines and Forfeitures	..	..	2,000	2,100	2,200	1,089
(b) Other receipts	..	..	2,13,000	2,10,900	2,27,800	2,09,394
(c) Refunds	..	..		
(d) Receipts of the Raipur Forest Tramway	..	..	1,71,900	1,69,600	1,40,000	1,57,059
(e) Contribution for leave salary, etc., of officers lent to foreign service	..	..	1,700	1,900	1,200	1,918
(f) Contribution from district councils for maintenance of forest roads used by the public.	..	..	1,400	1,000	1,800	1,338
Total	..	..	3,90,000	3,85,500	3,73,000	3,70,798

XI.—REGISTRATION

Fees for Registering Documents	..	..	5,10,500	4,60,400	5,70,500	4,93,844
Fees for Copies of Registered Documents	..	..	28,000	34,500	25,000	23,675
Miscellaneous	..	..	26,000	23,600	30,000	24,372
Total	..	..	5,64,500	5,18,500	6,25,500	5,41,891
Deduct—Refunds	..	..	—500	—500	—500	—1,562
Net Total	..	..	5,64,000	5,18,000	6,25,000	5,40,329

XII.—RECEIPTS UNDER MOTOR
VEHICLES ACTS

Receipts under the Indian Motor Vehicles Act	..	..	97,000	..	..	..
Receipts under the Provincial Motor Vehicles Taxation Act.	..	..	4,73,000	4,66,000	4,57,000	3,69,264
Fees and other receipts	..	..	..	69,000	69,000	59,554
Deduct—Refunds	..	..	—7,000	—7,000	—2,000	—2,352
Net Total	..	..	5,63,000	5,28,000	5,24,000	4,26,466

XIII.—OTHER TAXES AND
DUTIESTaxes on Luxuries, including taxes on Entertain-
ments, Amusements, Betting and Gambling—

Entertainment Tax	37,000	38,000	40,000	37,429
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• Receipts from Electricity Duties—

Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of Cinemas.	27,000	27,000	22,000	..
--	----	----	--------	--------	--------	----

Receipts from Tobacco duties—

Receipts under the Central Provinces and Berar Tobacco Act, 1939.	1,50,000	1,75,000	3,00,000	..
--	----	----	----------	----------	----------	----

Other items—

(a) Tax on trade, professions, callings and employment	..	..	2,75,000	2,25,000	2,25,000	77,493
(b) Tax on sales of motor spirit and lubricants	3,36,000	3,10,000	4,00,000	9,804

Deduct—Refunds	—2,000	—27,000	..	—63
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Total	8,22,000	7,48,000	9,82,000	1,24,664
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Detailed Account No.	*XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT			Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
				Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works—							
XVII-A	(2) Unproductive	..	..	..	..	..	89,517
<hr/>							
DETAILED ACCOUNT No. XVII-A.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT							
A.—IRRIGATION WORKS—UNPRODUCTIVE							
Direct Receipts	..	..	..	..	..	..	6,19,422
Portion of Land Revenue due to Irrigation	..	..	..	..	..	..	40,752
Deduct—Refunds	..	..	..	..	..	..	— 2,318
							<hr/>
Net Total	..	..	..	..	..	..	6,57,856
Deduct—Working Expenses	..	..	..	..	..	..	—5,68,339
							<hr/>
Net Receipts	..	..	..	..	..	..	89,517

*XVIII.—IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS FOR
WHICH NO CAPITAL
ACCOUNTS ARE KEPT

A.—IRRIGATION WORKS

Direct Receipts	..	..	7,16,000	7,27,500	6,74,800	92,093
Portion of Land Revenue due to Irrigation	..	..	..	..	..	4,865
Deduct—Refunds	..	..	—1,000	—1,500	—800	—161
Net Total	..	..	7,15,000	7,26,000	6,74,000	96,797

Detailed Account No.	XX.—INTEREST	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.
XX-A	Interest on Loans and Advances by the Provincial Government.	4,65,900	3,87,900	4,13,000	3,59,089
	Interest on arrears of Revenue ..	100	100	..	23
	Deduct—Refunds	—1,000	—1,000	—1,000	—14,231
	Net Total ..	4,65,000	3,87,000	4,12,000	3,44,881

DETAILED ACCOUNT No. XX-A.—INTEREST
ON LOANS AND ADVANCES BY THE
PROVINCIAL GOVERNMENT

Interest on loans to Municipal and other Public Corporations.	1,72,900	1,48,600	1,60,950	1,19,349
Interest on loans to District and other Local Fund Committees.	6,900	7,100	7,100	7,364
Interest on Advances to Cultivators—				
Under the Land Improvement Loans Act ..	46,900	43,300	58,800	55,811
Under the Agriculturists' Loans Act ..	1,72,400	1,53,200	1,35,200	1,24,169
On Forest Taccavi Advances	6,900	7,300	6,950	5,786
Interest on loans to Indian States, Landholders and other Notabilities.	56,900	25,500	41,400	42,764
Interest on loans to Government servants ..	3,000	2,900	2,600	3,846
Total ..	4,65,900	3,87,900	4,13,000	3,59,089

XXI.—ADMINISTRATION
OF JUSTICE

Sale-proceeds of Unclaimed and Escheated Property.	13,000	13,000	20,100	16,033
XXI-A Court-fees realized in cash	1,12,000	1,12,000	96,300	1,12,54
XXI-B General Fees, Fines and Forfeitures ..	3,68,200	3,75,300	3,85,800	3,11,691
XXI-C Miscellaneous Fees and Fines	1,00,000	59,000	57,500	50,961
XXI-D Miscellaneous	6,500	6,900	7,000	6,977
Recoveries of overpayments	1,000	700	1,000	586
Collection of payments for services rendered— Contribution for leave salaries, etc., of officers lent to foreign service.	4,500	8,300	3,000	5,036
Total ..	6,05,200	5,75,200	5,70,700	5,03,481
Deduct—Refunds	—22,200	—22,200	—7,700	—26,150

DETAILED ACCOUNT No. XXI-A.—ADMINIS-
TRATION OF JUSTICE—COURT-FEES
REALIZED IN CASH

	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	Rs.	Rs.	Rs.	Rs.
Process-servers' Fees	72,000	77,000	66,300	69,228
Recoveries on account of Pauper Suits and other items	40,000	35,000	30,000	42,926
Total ..	1,12,000	1,12,000	96,300	1,12,154

DETAILED ACCOUNT No. XXI-B.—ADMINIS-
TRATION OF JUSTICE—GENERAL FEES,
FINES AND FORFEITURES*Receipts of Civil Judicial Officers.*

Fees of Provincial High Courts and Subordinate Civil Courts.	11,000	12,000	11,000	11,505
Fines imposed on witnesses	800	1,200	1,500	731
Other items	2,000	4,500	1,700	2,865

Receipts of Executive Officers.

Magisterial Fines	2,28,750	2,15,000	2,42,000	2,14,817
Other items	80,500	81,000	68,000	81,446

Fines realized under—

The provisions of Central Provinces Prevention of Adulteration Act.	600	600	600	327
The Indian Police Act	8,500	1,500	1,500	..
The Public Gambling Act	9,700	7,600	7,600	..
The Hackney Carriage Act	800	4,700	4,700	..
The Vaccination Act	100	300	300	..
The Prevention of Cruelty to Animals Act	1,000	300	300	..
The Central Provinces Village Sanitation and Public Management Act.	100	100	100	..
The Central Provinces Village Panchayat Act	11,300	23,000	23,000	..
The Central Provinces Primary Education Act	1,800	2,100	2,100	..
The Central Provinces Local Self-Government Act	600	300	300	..
The Central Provinces Municipalities Act	10,600	21,000	21,000	..
The Central Provinces Cotton Market Act	50	100	100	..

Total ..	3,68,200	3,75,300	3,85,800	3,11,691
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DETAILED ACCOUNT No. XXI-C.—ADMINIS-
TRATION OF JUSTICE—MISCELLANEOUS
FEES AND FINES*Receipts of Civil Judicial Officers.*

Copying fees realized in cash .. ..	..	..	..	36
Other items	43,000	43,000	40,000	37,951

Receipts of Executive Officers.

Copying fees realized in cash	1,500	1,800	1,500	1,694
Other items	55,500	14,200	16,000	11,280

Total ..	1,00,000	59,000	57,500	50,961
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DETAILED ACCOUNT No. XXI-D.—ADMINIS-
TRATION OF JUSTICE—MISCELLANEOUS

Receipts of Civil Judicial Officers	3,800	3,500	4,500	4,016
Receipts of Executive Officers	2,700	3,400	2,500	2,961
Total ..	6,500	6,900	7,000	6,977

CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No.	XXII.—JAILS AND CONVICT SETTLEMENTS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
XXII-A	Jails	9,700	7,700	7,530	9,429
XXII-B	Jail Manufactures	1,65,330	1,64,850	1,65,500	1,53,561
	Total	1,75,030	1,72,550	1,73,030	1,62,990
	<i>Deduct—Refunds</i>	<i>—30</i>	<i>—550</i>	<i>—30</i>	<i>—479</i>
	Net Total	1,75,000	1,72,000	1,73,000	1,62,511

DETAILED ACCOUNT No. XXII-A.—JAILS AND CONVICT SETTLEMENTS—JAILS

Hire of Convicts	300	100	300	218
Recoveries of transportation and Jail charges from other Governments.	2,500	1,300	500	2,309
Miscellaneous	6,900	6,300	6,730	6,902
Total	9,700	7,700	7,530	9,429

DETAILED ACCOUNT No. XXII-B.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

Jail Manufactures	1,64,030	1,63,250	1,64,000	1,52,318
Miscellaneous	1,300	1,600	1,500	1,243
Total	1,65,330	1,64,850	1,65,500	1,53,561

XXIII.—POLICE

Contribution for Railway Police..	2,19,000	3,15,000	2,00,000	1,71,445
Cash receipts under the Arms Act	..	15,000	45,000	..
Fees, Fines and Forfeitures	4,70,200	4,70,200	4,70,200	99
Recoveries of overpayments	4,800	5,000	3,000	9,739
Collection of payments for services rendered— Contribution for leave salaries of officers lent to foreign service and other recoveries.	17,000	16,000	9,957	10,868
Miscellaneous*	24,000	22,430	21,843	18,631
Total	7,35,000	8,43,630	7,50,000	2,10,782
<i>Deduct—Refunds</i>	<i>—1,000</i>	<i>—630</i>	<i>—1,000</i>	<i>—742</i>
Net Total	7,34,000	8,43,000	7,49,000	2,10,040

Detailed Account No. XXIII.—Police—Fees, fines and forfeitures—

Cash receipts
Other fees and fines

4,69,430

4,70,000

4,70,000

4,70,000

Detailed Account No.			Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.
XXVI.—EDUCATION						
A.—University—Fees, Colleges.	Government	Arts	1,85,000	2,00,000	1,78,000	1,86,805
A.—University—Fees, Professional Colleges.	Government	Profes-	..	..	180	..
B.—Secondary—Fees, Schools.	Government	Secondary	3,38,000	3,38,000	3,30,775	3,38,009
C.—Primary—Fees, Schools.	Government	Primary	160	160	165	174
D.—Special—Fees and other receipts, Government Special Schools.			6,425	8,000	6,625	6,773
E.—General—						
Contributions	..	..	1,630	1,630	550	550
Recoveries of overpayments	..	..	15,000	23,140	26,210	18,116
Collection of payments for services rendered— Contribution for leave salaries of officers lent to foreign service.			..	..	..	89
XXVI-E (a) Miscellaneous	..	..	1,33,885	1,48,800	1,38,726	1,40,279
Total			6,80,100	7,19,730	6,81,231	6,90,792
Deduct—Refunds	..	..	—2,100	—3,730	—2,231	—2,751
Net Total			6,78,000	7,16,000	6,79,000	6,88,041

DETAILED ACCOUNT NO. XXVI-E (a).—
EDUCATION—MISCELLANEOUS

Examination Fees	..	..	6,885	5,830	9,685	} 86,460
Examination fees realized by the High School Education Board.			79,000	92,820	80,800	
Miscellaneous—Other items	..	..	48,000	50,150	48,241	53,819
Total			1,33,885	1,48,800	1,38,726	1,40,279

CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No	XXVII.—MEDICAL	Budget Estimate, 1940-41 Rs	Revised Estimate, 1939-40 Rs	Budget Estimate, 1939-40 R	Accounts, 1938-39 Rs
	Medical School and College ..	17,000	16,000	22,000	17,470
	Hospital Receipts . . .	45,000	43,000	38,000	37,830
	Mental Hospital Receipts . . .	14,000	14,000	16,000	14,287
	Sale of Medicines . . .	1,000	1,000	1,000	1,200
	Contributions . . .	1,000	1,000	1,000	620
	Recoveries of overpayments	2,000	1,000	2,000	5,902
	Collection of payments for services rendered— Contribution for leave salaries of officers lent to foreign service and other contributions	11,000	11,000	14,400	14,891
	Miscellaneous ..	3,000	3,000	5,400	4,366
	Contribution from the Central Government for economic development and improvement of rural areas—				
	Cheap plan dispensaries ..	15,000	19,000	23,100	31,625
	Total .	1,09,000	1,09,000	1,22,900	1,28,191
	Deduct—Refunds	—1,000	—1,000	—900	—960
	Net Total	1,08,000	1,08,000	1,22,000	1,27,231

XXVIII —PUBLIC HEALTH

XXVIII-A	Sale-proceeds of Sera and Vaccines ..	99,500	99,000	96,600	96,550
	Recoveries of over payments ..	25	25	25	489
	Miscellaneous . . .	2,400	2,476	1,950	2,459
	Contribution from the Central Government for the economic development and improvement of rural areas—				
	(i) For grants to district councils for improvement of water-supply.	1,00,000	29,556	50,000	10,027
	(ii) For travelling dispensaries . . .	32,256	29,943	31,425	31,267
	Total ..	2,34,181	1,61,000	1,80,000	1,40,792
	Deduct—Refunds ..	—181	..	..	..
	Net Total ..	2,34,000	1,61,000	1,80,000	1,40,792

DETAILED ACCOUNT No. XXVIII-A—PUBLIC
HEALTH—SALE-PROCEEDS OF SERA
AND VACCINES

Sale of quinine . . .	73,000	73,000	70,000	70,550
Sale-proceeds of vaccine lymph . . .	26,500	26,500	26,500	26,500

Detailed Account No	XXIX.—AGRICULTURE	Budget 1940-41	Budget 1939-40	Budget 1938-39	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
XXIX-A	Agricultural Receipts	3 35 418	3 13 363	3 22,176	2,94 797
	Recoveries of overpayments	600	600	400	619
	Collection of payments for services rendered (i) Contribution for leave salary, etc., of officers lent to foreign service	2 800	2 900	3,000	2,988
	(ii) Other contributions	400	500	800	332
	Total	3 39 618	3,17 663	3,26,376	2,98,736
	Deduct—Refunds	—2 018	—1,663	—1 376	—2,539
	Net Total	3 37,000	3 16 000	3,25,000	2,96,197

DETAILED ACCOUNT No XXIX-A—AGRICULTURE—
AGRICULTURAL RECEIPTS

Experimental Farms	..	59,500	63,200	59 000	63,214
Demonstration Farms	..	1,05,400	99,800	97,000	90,032
Public Exhibitions and Fairs	..	9,185	9,063	8,100	10,352
Horticultural Gardens and Arboriculture	..	16,000	16,000	16,000	14,937
Government office gardens	..	200	200	200	248
Station gardens	..	11,220	11,220	10,800	10,265
Seed issues for takavi loans	..	3 000	3,000	2,500	4,591
Agricultural Education fees	..	24,200	20 100	24,700	21,190
Ploughing on Contract system	..	3,000	4,000	3,000	2,108
Miscellaneous	..	12,000	8,000	8,000	6,777
Total carried over	..	2,43,705	2,34,585	2,29,300	2,23,714

CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No.	DETAILED ACCOUNT No. XXIX-A— AGRICULTURAL RECEIPTS— <i>concl'd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Total brought forward ..	2,43,705	2,34,585	2,29,300	2,23,714
Contributions from the Imperial Council of Agricultural Research Department—					
	(i) Rice Research Scheme ..	6,050	7,286	7,197	12,253
	(ii) Gangai Pest Scheme ..	..	...	..	785
	(iii) Sann-Hemp Scheme ..	2,100	2,000	2,000	1,588
	(iv) Oil seeds Scheme ..	10,300	10,821	10,875	10,112
	(v) Citrus Fruit Scheme ..	13,455	12,220	13,200	9,295
	(vi) Agricultural Marketing Scheme ..	17,000	17,396	16,566	15,421
	(vii) Pan Cultivation Scheme ..	8,070	..	8,213	..
	(viii) Wheat breeding in black soil areas ..	4,391	...	..	...
	Total ..	61,366	49,723	58,051	49,454
Contribution from the Central Government for the economic development and improvement of rural areas—					
	(i) Experiments in poultry farming ..	09	157	157	666
	(ii) Agricultural farm for Mandla district ..	560	26	26	5,078
	(iii) Cinema outfit for demonstration work ..	559	...	525	266
	(iv) Storage accommodation for cultivator's produce. ..	..	3,880	4,000	15,619
	(v) Purchase of two well boring plants ..	1,054	...	805	..
	Total ..	2,282	4,063	5,513	21,629
Contribution from the Indian Central Cotton Committee—					
	(i) Botanical Scheme ..	11,279	10,038	13,692	..
	(ii) Extension and marketing of Verum Cotton Scheme. 434	16,586	14,954	15,620	..
	Total ..	27,865	24,992	29,312	...
	Total—Agricultural Receipts ..	3,35,218	3,13,363	3,22,176	2,94,797

XXX.—VETERINARY

Other receipts—					
	Cattle breeding and Farm receipts ..	34,700	33,300	31,200	27,619
	Veterinary receipts ..	2,300	2,000	2,000	2,282
	Fees for Vaccination and Marking of cattle under the Cattle Diseases Act. ..	25,000	20,000	40,000	10,149
	Sale-Proceeds of Fodder ..	100	50	14,000	..
	Collection of payments for services rendered ..	100	270	120	320
	Contribution from the Imperial Council of Agri- cultural Research. ..	10,300	8,600	9,960	8,515
	Contribution from the Central Government for the economic development and improvement of rural areas. ..	500	734	754	7,740
	Recoveries of Overpayments ..	40	90	10	4
	Deduct—Refunds ..	—40	—44	—44	—40
	Total ..	73,000	65,000	98,000	56,589

XXXI.—CO-OPERATION

	Audit fees ..	3,269	3,606	2,700	607
	Miscellaneous receipts ..	5,102	5,128	6,943	7,099
	Collection of payments for services rendered ..	746	714	205	..
	Contribution from the Central Government for Co-operative training and education ..	11,883	10,152	10,152	8,913

Total .. 21,000 19,600 20,000 16,619

CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No.	XXXII.—INDUSTRIES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
XXXII-A	Industries	49,825	39,800	43,850	36,922
	Recoveries of overpayments	140	150	150	99
	Collection of payments for services rendered	60	60	50	54
	Deduct--Refunds	-25	-10	-50	-7
	Total	50,000	40,600	44,000	37,068

DETAILED ACCOUNT No. XXXII-A—INDUSTRIES

Refundary School Receipts	300	150	600	145
Schools of Handicraft Receipts	6,700	5,400	5,800	5,967
Textile Receipts	2,370	2,200	3,100	3,516
Dead Cattle Institutes Receipts .. ..	..	1,800	9,000	700
Contribution from the Central Government for the development of—				
(a) Hand-loom weaving industry	35,255	24,400	24,400	24,400
(b) Tasar Silk Industry	2,500	2,250	750	914
(c) Sericulture	2,500	2,500	..	..
Miscellaneous	200	100	200	1,280
Total	49,825	39,800	43,850	36,922

XXXVI.—MISCELLANEOUS DEPARTMENTS

Labour and Emigration—

Emigration fees .. ..	..	..	..	550
Fees for registration of Trade Unions .. ..	..	..	50	..
Miscellaneous—				
Examination Fees	2,000	2,000	3,000	1,880
Fees for the Inspection of Steam Boilers	54,000	54,000	51,000	48,815
Administration of Indian Partnership Act, 1932	600	600	600	724
Miscellaneous	20,000	4,000	4,000	29,903
Total	76,600	60,600	58,650	81,872
Deduct--Refunds	-600	-600	-650	-1,043
Net Total	76,000	60,000	58,000	80,829

XXXIX.—CIVIL WORKS

Rents	3,38,000	3,35,000	3,43,000	3,43,219
Ferry receipts { Realised by Government	64,000	64,000	68,000	64,241
Realised by local bodies	74,000	74,000	74,000	..
Tolls on roads	55,000	53,500	51,000	55,235
Recoveries of expenditure	21,000	28,500	25,000	59,314
Transfers from Central Road Fund	7,56,000	6,44,000	6,96,000	5,09,928
Miscellaneous	48,000	49,000	43,000	1,25,288
Deduct--Refunds	-2,000	-2,000	-2,000	-2,602
Total	13,54,000	12,46,000	12,98,000	11,54,623

XLIII.—TRANSFERS FROM FAMINE RELIEF FUND

Transfers to the revenue account	5,800	5,41,700	6,000	6,281
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Detailed Account No.	XLIV.—RECEIPTS IN AID OF SUPERANNUATION	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.
XLIV-A	Contributions for Pensions and Gratuities ..	54,100	54,500	41,100	48,741
	Miscellaneous .. ..	..	..	..	601
	Receipts in England—Miscellaneous ..	..	600	1,000	..
	Deduct—Refunds	—100	—100	—100	—3,058
	Net Total ..	54,000	55,000	42,000	46,284

DETAILED ACCOUNT No. XLIV-A.—RECEIPTS IN AID OF SUPERANNUATION—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES

Contributions of officers lent to foreign service ..	41,000	40,500	26,600	34,645
Contributions from local bodies for pensions of their employees.	12,000	12,300	13,500	12,786
Other Contributions	1,000	1,400	900	1,122
Refund of gratuity on re-employment ..	100	300	100	188
Total ..	54,100	54,500	41,100	48,741

XLV.—STATIONERY AND PRINTING

	Stationery receipts	200	200	200	193
	Sale of plain paper used with stamps ..	2,500	2,500	4,800	672
XLV-A	Sale of Gazettes and other Government Publications	29,800	22,300	30,000	24,590
XLV-B	Other Press Receipts	26,000	28,200	24,380	25,890
	Receipts in England	280	280	320	261
	Loss or gain by exchange .. ..	..	..	..	2
	Total ..	58,780	53,480	59,700	51,608
	Deduct—Refunds	—780	—480	—700	—1,308
	Net Total ..	58,000	53,000	59,000	50,300

DETAILED ACCOUNT No. XLV-A.—STATIONERY AND PRINTING—SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS

Indian Law Reports	8,000	7,200	11,000	7,995
Acts and other books	16,000	10,000	12,000	11,164
Gazettes, Civil Lists and other periodical publications	5,000	4,300	6,200	4,594
Stock forms	800	800	800	837
Total ..	29,800	22,300	30,000	24,590

DETAILED ACCOUNT No. XLV-B.—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS

Secretariat Press				
Work done for High Court Suits and for Local and Private Bodies.	6,000	7,400	4,000	5,781
Work done for other Government Departments, etc.	5,500	5,000	5,000	5,674
Miscellaneous	7,000	10,300	9,500	6,928

Jail Press

Sale proceeds of Service Books	200	200	200	607
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CENTRAL PROVINCES AND BERAR—REVENUE

Detailed Account No.	XLVI.—MISCELLANEOUS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
		Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits	..	1,50,000	1,50,000	1,31,450	1,61,761
Sale of Old Stores and Materials	..	1,250	2,000	2,800	1,250
Sales of Land and Houses	..	60,000	1,00,000	1,00,000	1,40,773
Fees for Government Audit	..	13,700	15,000	26,000	10,024
Contributions—Recoveries from Court of Wards for the general cost of management.	..	74,790	81,200	81,850	77,204
Rents	..	3,80,000	3,80,000	3,80,000	3,73,659
Other Fees, Fines and Forfeitures	..	10,200	9,000	13,000	7,737
Recoveries of overpayments	..	3,200	8,000	3,200	8,602
Collection of payments for Services rendered	..	35,950	34,200	27,700	34,975
XLVI-A—Miscellaneous	..	62,000	62,375	60,000	64,112
Contribution from the Central Government for the economic development and improvement of rural areas.	..	14,000	10,625	18,300	18,088
Receipts in England—Recoveries of over payments	200	..	..
Net gain by exchange on Remittance transactions	100	..	309
Gain by exchange on Local transactions	—1,500	..	—995
Total	..	8,05,000	8,51,200	8,44,300	8,97,501
Deduct—Refunds	..	—2,75,000	—2,75,200	—2,84,300	—2,34,085
Net Total	..	5,30,000	5,76,000	5,60,000	6,63,416

DETAILED ACCOUNT No. XLVI-A.—MISCELLANEOUS—MISCELLANEOUS

Treasure Trove	..	200	400	125	286
Miscellaneous	..	61,800	61,975	59,875	63,826
Total	..	62,000	62,375	60,000	64,112

L.—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS

Fees under the Petroleum and Explosive Act	..	12,000	12,000	15,000	12,354
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LI—EXTRAORDINARY RECEIPTS

Other Items—

Transfer from the provincial fund for the economic development and improvement of rural areas	3,10,000
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BUDGET ESTIMATE OF EXPENDITURE

FOR THE YEAR 1940-41

(The figures are in rupees and paise charged on the credit of the province)

Grant No. 1

LAND REVENUE

Detailed Description of Expenditure	Budget Estimate 1940-41		Revised Estimate 1939-40		Budget Estimate 1937-40		Account 1938-39	
	Charge	Voted	Charge	Voted	Charge	Voted	Charge	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7-A Management of Government Estates		13,098		10,000		9,007		10,293
7-B Survey Settlement and Record Operations	7,000	63,186	7,000	67,022		57,280		61,801
7-C Land Records	15,400	5,200	12,454	15,000	10,220	16,132	7,455	10,381
7-D Grants for Commemorative		22,400		22,400		22,400		18,743
Subsidies in account of Land Revenue Collection (Commis- sion Collections)		50,000		82,000		50,000		80,334
Total	21,400	17,61,600	19,454	17,69,422	19,220	17,83,780	17,455	17,61,552
		17,83,000		17,89,000		18,03,000		17,79,007

Units of appropriation	Numbers		DETAILED ACCOUNT No 7-A.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES	Budget Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Account 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
Pay of Establishment			Special pay to clerk (5)		60	80	60
			Outlay on Improvements	9,998	7,610	6,777	9,745
Contingencies			Cost of Settlement	2,100	100	2,100	
			Total	12,098	7,710	8,877	9,745
			Expenditure from the Contribution from Central Government for the economic development and improvement of rural areas—construction of wells in ryotwari areas	1,000	2,230	1,010	488
			Total Management of Government Estates	13,098	10,540	9,887	10,233

Detailed Account No.	DETAILED ACCOUNT No 7-B—LAND REVENUE SURVEY SETTLEMENT AND RECORD OPERATIONS				Budget Estimate 1939-40		Revised Estimate 1939-40		Accounts, 1938-39	
	Units of appropriation	Numbers	1939-40	1940-41	Budget Estimate 1940-41	Revised Estimate 1939-40	Budget Estimate 1939-40	Accounts, 1938-39		
SUMMARY										
Other Surveys										
7-B (i)	Traverse Survey of scattered villages and preparation of mujmuli maps			57 935		556	1 9			3 567
	Reduction of high rents in Jubulpore district and Narsinghpur sub-division					1 7				7,975
7-B (ii)	Other Establishments		6 000	4 000	0	3 500				
	Checking of reductions by 12½ per cent of the payments by small holders in Central Provinces and Berar					2 217				
	Total Other Surveys		6 000	41 995	000	16 470		39 909		41,482
Town Surveys										
7-B (iii)	Traverse Survey of Nazul areas			21 191		20 553		17 671		20 319
	Total Town Surveys			21 191		20 553		17,671		20 319
	Total Survey Settlement and Record Operations		6 000	63 186	7 000	67 623		57 580		61 501
			69 186			74 023		57 580		61,801
OTHER SURVEYS										
Traverse Survey of scattered villages and preparation of mujmuli maps.										
Pay of Officers	1	1	Survey Officer (600—30—870)	..	..	11 220	9 660	9,660		9,300
			Total	..	..	11 220	9,660	9 660		9,300
Pay of Establishment.	17	17	Clerks (30—90)	..	..	9,120	9,193	10,193	}	9,509
	5	5	Servants (11—20)	..	..	850	800	830		
			Temporary Establishment	..	..	2,510	2,740	2,740		
			Total	..	..	12,480	12,733	13,763		11,813
Allowances, Honorary, etc			Travelling Allowance	..	..	3,500	3,000	3,000		2,953
			Dear District Allowance	..	..	345	300	336		240
			Total	..	..	3,845	3,300	3,336		3 193
			Carried over	..	..	27,545	25,693	26,759		24,306

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 7-B (i).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—concl'd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Brought forward	Rs. 27,545	Rs. 25,693	Rs. 26,759	Rs. 24,306
			OTHER SURVEYS—concl'd.				
			Countersigned Contingencies.				
Contingencies ..			Purchase of Furniture and Instruments ..	100		100	
			Pay of menials ..	7,800		8,800	
			Cost of boundary marks ..	500	10,463	1,500	8,523
			Tour charges ..	1,100		1,800	
			Other Contingencies ..	200		200	
			Contract Contingencies.				
			Books and Maps ..	100		100	
			Service Postage and Tele ram charges ..	250	700	250	678
			Other Contract Contingencies ..	400		400	
			Total ..	10,450	11,163	13,150	9,201
Charges payable to or recoverable from other Governments, Departments, etc.			Cost of Survey Work in the Province by No. 5 Party, Survey of India.	..	..	..	..
			Total—Traverse Survey of scattered villages and preparation of mujmulis maps.	37,995	36,856	39,909	33,507
			DETAILED ACCOUNT No. 7-B (ii).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS				
			OTHER ESTABLISHMENTS				
			Enquiries in connection with village Administration Papers in the estates of Central Provinces.				
Pay of Officers—Charged.	1	1	Officer on Special Duty (1,350) ..	5,400	6,400	..	..
Pay of officers.	1	1	Officer on Special Duty (320) ..	1,280	1,280	..	..
Pay of Establishment.	5	5	Revenue Inspectors, clerks 2 (40-60), 3 (30-65) and good conduct allowance.	1,620	1,520	..	..
	11	11	Servants 1 (13), 8 (11), 2 (a) ..	..	..	..	..
			Total ..	1,620	1,520	..	..
Allowances, Honorary, etc.—Charged.			Travelling Allowance ..	600	600	..	..
Allowances, Honorary, etc.—			Travelling Allowance ..	600	600	..	..
			Compensatory Allowance ..	100	..	..	..
			Total ..	700	600	..	..
Contingencies ..			Countersigned Contingencies ..	200	400	..	..
			Contract Contingencies ..	200	..	..	..
			Total ..	400	400	..	..
			Total—Village Administration paper, etc.	10,000	10,800	..	..
			Charged ..	6,000	7,000	..	..
			Voted ..	4,000	3,800	..	..
			DETAILED ACCOUNT No. 7-B (iii).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS				
			TOWN SURVEYS				
			Traverse Survey of Nazul areas				
Pay of officers—	1	1	Survey Officer (200—600) ..	5,145	4,881	5,305	4,557
Pay of Establishment.	2	2	Clerks (30—60) ..	1,320	1,237	1,237	917
			Temporary Establishment ..	11,440	11,009	7,353	11,291
			Total ..	12,760	12,246	8,590	12,208
Allowances, Honorary, etc.			Travelling allowance ..	1,470	800	800	1,015
			Dear District Allowance ..	36	36	36	22
			Total ..	1,506	836	836	1,037
Contingencies ..			Countersigned contingencies ..	250	2,162	2,162	2,022
			Contract Contingencies ..	1,800	428	778	496
			Total ..	2,050	2,590	2,940	2,518

CENTRAL PROVINCES AND BERAR—EXPENDITURE

39

Detailed Account No.	DETAILED ACCOUNT No. 7-C.—LAND REVENUE—LAND RECORDS	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	SUMMARY								
7-G (i)	Superintendence ..	15,400	52,730	12,454	55,141	19,220	55,756	17,366	56,206
7-G (ii)	District charges ..	..	15,30,186	..	15,31,982	..	15,58,077	89	15,34,175
	Total ..	15,400	15,82,916	12,454	15,87,123	19,220	16,13,833	17,455	15,90,381
		15,98,316		15,99,577		16,33,053		16,07,836	

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 7-G (i).—LAND REVENUE—LAND RECORDS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Superintendence				
Pay of Officers—Charged.	1	1	Commissioner of Settlements and Director of Land Records (1,000—2,250) and special pay (250).	14,000	11,854	17,820	15,731
			Total ..	14,000	11,854	17,820	15,731
Pay of Officers—	2	1	Deputy Director of Land Records 1 (280—20—500) and special pay (75)	5,820	5,577	12,180	11,925
			Total ..	5,820	5,577	12,180	11,925
			Carried over ..	19,820	17,431	30,000	27,656

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 7-C (i).—LAND REVENUE—LAND RECORDS— <i>concl'd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	19,820	17,431	30,000	27,656
			<i>Superintendence—concl'd.</i>				
Pay of Establishment,	27	27	Clerks 1 (250—450), 3 (150—250), 1 (150—200), 2 (125—200), 3 (50—175), 3 (57—125) 14 (33—80).	34,945	39,470	31,378	34,008
	18	18	Servants 13 (11—15), 1 (10), 4 (15—20)	3,115		3,074	
			Total ..	38,060	39,470	34,452	34,008
Allowances, Honoraria, etc.—Charged.			Travelling Allowances ..	1,400	600	1,400	1,209
			Total ..	1,400	600	1,400	1,209
Allowances, Honoraria, etc.—			Travelling Allowance ..	2,200	3,514	2,200	4,296
			Dear District Allowance ..	400	370	714	391
			Honoraria ..	200			
			Total ..	2,800	3,884	2,914	4,687
Contingencies—			Service Postage and Telegram charges ..	1,600	1,500	1,500	426
			Purchase of furniture, etc. ..	..	50	..	
			Rates and taxes { Charged .. ..	..	..	..	5,586
			Voted ..	450	500	450	
			Tour charges ..	500	500	500	
			Books and Periodicals ..	100	100	60	
			Other Contingencies ..	3,400	3,560	3,700	
			Total ..	6,050	6,210	6,210	6,012
			Total Superintendence ..	68,130	67,595	74,976	73,572
			Charged ..	15,400	12,454	19,220	17,865
			Voted ..	52,730	55,141	55,756	55,707

CENTRAL PROVINCES AND BERAR—EXPENDITURE

CENTRAL PROVINCES AND BERAR									
Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 7-C (ii).—LAND REVENUE—LAND RECORDS.			Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
	1939-40.	1940-41.				Rs.	Rs.	Rs.	Rs.
			District charges						
			Price-current Establishment.						
Pay of Establishment.	2	2	Inspectors (75—5—125)	..	..	2,395	2,005	1,973	} 1,730
	2	2	Servants (11—15)	..	..	276	280	276	
			Total	..	..	2,671	2,285	2,249	1,730
Allowances, Honoraria, etc.			Travelling Allowance	..	..	1,300	1,300	1,600	1,044
			Dear District Allowance	..	..	36	22	36	13
			Total	..	..	1,336	1,322	1,636	1,057
Contingencies			Contingencies	..	..	60	60	60	46
			Total Price-current Establishment	..	..	4,067	3,667	3,945	2,833
			Record-of-Rights in Khalsa villages in Berar	..	..	1,500	550	1,500	195
Verification of Bengal-Nagpur Railway Land plans with Land Records									
Pay of Officers	1	1	Officer of the Survey of India (175)	..	..	2,100	2,100	2,100	} 3,523
Pay of Establishment.	1	1	Superintendent of Land Records (200)	..	..	2,700	2,558	2,400	
	2	2	Revenue Inspector 1 (60) 1 (65)	..	..	1,500	1,100	720	
	4	4	Clerks 4 (30—55)	..	..	1,740	1,492	1,080	
	10	10	Chainmen 10 (13)	..	..	1,500	1,072	660	
		Total	..	..	7,440	6,222	4,860	3,523	
Allowances, Honoraria, etc.			Travelling allowance	..	..	1,200	1,176	1,144	256
			Countersigned Contingencies	..	..	460	460	896	568
	Contingencies		Contract Contingencies	..	..	800	800	1,000	352
		Total	..	..	1,260	1,260	1,896	920	
						12,000	10,758	10,000	4,691
						—12,000	—10,758	—10,000	—4,691
Deduct—Establishment charges recoverable from Bengal-Nagpur Railway.									
Establishment charges payable to or recoverable from other Governments, etc.									
Total									

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 7-C (ii).—LAND REVENUE—LAND RECORDS— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
<i>Consolidation Officer and his Establishment.</i>							
Pay of Officers..	3	3	Consolidation Officers 2 (280) and special pay (100) and 1 (350) with special pay (75).	10,930	10,733	9,977	10,232
			Total ..	10,930	10,733	9,977	10,232
Pay of Establishment.	155	155	Assistant Settlement Superintendents, Clerks, Inspectors and Madadgars 85 (20-25), 60 (30-40), 4 (30-80), 6 (50-80).	52,715	46,259	51,577	46,623
	15	15	Servants 6 (9), 9 (11)	1,840	1,803	1,836	
			Deduct—Probable Savings ..	— 6,555		—2,413	..
			Total ..	48,000	48,062	51,000	46,623
Allowances, Honoraria, etc.			Travelling Allowance ..	4,200	5,400	4,900	3,955
Contingencies—			Purchase of Instruments ..	500		800	63
			Rates and Taxes { Charged ..	..	..	..
			{ Voted ..	80		115	3,104
			Section writing charges ..	600	3,093	1,000	
			Tour charges ..	1,320		1,250	1,601
			Cost of forms ..	..	..	..
			Other Contingencies ..	400	1,622	428	1,601
			Contract Contingencies ..	1,800		2,122	
			Total ..	4,700	4,715	5,715	4,768
			Total Consolidation Officer and his Establishment	67,830	68,910	71,592	65,578
			Charged ..	..	..	..	63
			Voted ..	67,830	68,910	71,592	65,515
<i>Patwari Establishment.</i>							
Pay of Establishment.	19	19	District Superintendents (150-275)	52,490	47,000	52,226	45,227
	29	29	Assistant Superintendents (80-120)	37,525	37,306	38,806	35,908
	363	363	Inspectors (40 to 60) and good conduct allowance..	2,29,985	2,28,053	2,35,135	2,28,652
	29	29	Clerks (30-80)	21,105	20,367	21,615	19,966
	4,634	4,634	Patwaris (12-27)	9,12,470	8,96,103	9,19,581	8,96,042
	441	441	Servants 367 (9), 74 (14-15)	51,985	51,560	51,986	50,922
			Temporary Establishment ..	3,465	3,776	3,316	1,356
			Deduct—Probable Savings ..	— 27,000		— 25,952	..

Units of appropriation	DETAILED ACCOUNT No. 7-C (ii).—LAND REVENUE—LAND RECORDS—concl'd.		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
	Brought forward	..	12,81,975	12,84,165	12,96,713	12,81,073
<i>Allowances, Honoraria, etc.</i>	Travelling Allowance	..	1,16,411	1,15,549	1,19,987	1,18,351
	Dear District Allowance	..	860	768	848	835
	Rewards	..	3,000	3,425	3,720	2,708
	Compensatory Allowance to Patwaris	..	11,454	11,218	10,734	9,542
	Honoraria	..	5	5	5	..
	Total	..	1,31,730	1,30,963	1,35,294	1,31,436
<i>Countersigned Contingencies.</i>						
<i>Contingencies</i>	Purchase of tents	..	50		50	
	Rates and taxes { Charged	..	..	..	..	26
	{ Voted	..	10	..	33	
	Tour charges	..	6,015	12,753	6,250	10,794
	Furniture and Instruments	..	4,420		4,700	
	Other Contingencies	..	3,000		4,000	
<i>Contract Contingencies.</i>						
	Inspectors' fixed Contingencies	..	4,339		4,311	
	Forms and Stationery	..	2,500	30,972	2,800	42,329
	Other Contract Contingencies	..	22,750		26,889	
	Total	..	43,084	43,725	49,033	53,149
	Total Patwari Establishment	..	14,56,789	14,58,855	14,81,040	14,65,658
	Total District Charges	..	15,30,186	15,31,982	15,58,077	15,34,264
	Charged	..	..	..	..	89
	Voted	..	15,30,186	15,31,982	15,58,077	15,34,173
DETAILED ACCOUNT No. 7-D.—LAND REVENUE—ASSIGNMENTS AND COMPENSATIONS						
<i>Assignments and Compensations.</i>	Miscellaneous Land Revenue Compensations					
	Compensation for the Acquisition of the Ahiri Estate	..	1,000	1,000	1,000	..
	Jaglia Compensation to Melghat Rajahs	..	5,400	5,400	5,400	2,938
	Miscellaneous Compensations	..	4,600	4,600	4,600	4,014
	Total	..	11,000	11,000	11,000	6,952
<i>Other Compensations</i>						
	Inamdars and other grantees	..	3,800	3,800	3,800	3,435
	Pensions in lieu of resumed lands	..	3,600	3,600	3,600	3,848
	Malikana	..	4,000	4,000	4,000	4,508
	Total	..	11,400	11,400	11,400	11,791
	Total Assignments and Compensations	..	22,400	22,400	22,400	18,743

Grant No 2

8.—PROVINCIAL EXCISE

Detailed Account No	SUMMARY	Budget Estimate 1940-41		Revised Estimate 1939-40		Budget Estimate, 1939-40		Accounts 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
8-A	Superintendence	7,727	20,244	6,038	23,300	10,014	19,515	8,429	20,575
8-B	District Executive Establishment		6,08,200		6,42,680		6,27,900	2,406	6,22,307
	Cost of opium supplied to Provincial Excise Department		1,27,000		1,35,257		1,18,800		1,94,040
	Purchase of ganja and other drugs		20,000		14,600		19,991		24,498
	Compensations		1,189		1,120		1,100		1,310
8-C	Charges in England		640				680		523
	Loss or gain by exchange						..		3
	Total	7,727	7,77,273	6,038	8,16,962	10,014	8,17,986	10,835	8,63,256
		7,85,000		8,23,000		8,28,000		8,74,091	

Units of appropriation	Numbers		DETAILED ACCOUNT No 8-A—PROVINCIAL EXCISE—SUPERINTENDENCE	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Superintendence				
Pay of Officers—Charged	1	1	Excise Commissioner	11,000	8,885	14,813	12,100
Pay of Officers—Voted			Excise Commissioner		3,907		2,509
Pay of Establishment	18	18	Clerks, 1 (250—400), 1 (200), 1 (150—200), 7 (50—175), 1 (80—100) and 7 (30—80) and special pay 1 (15)	22,000	23,266	21,900	24,122
	14	14	Servants 1 (20—40), 1 (19—35), 11 (11—15) and 1 (10)	2,790	2,807	2,770	
			Total	24,790	26,073	24,670	24,122
Allowances, Honorary, etc—Charged			Travelling Allowance	1,200	700	1,000	1,209
Allowances, Honorary, etc—Voted			Travelling Allowance	350	1,000	350	327
			Dear District Allowance	324	316	294	300
			Total	674	1,316	644	627
Contingencies			Purchase of books and periodicals	300	160	100	500
			Purchase of furniture and instruments	800	50	100	
			Travelling charges	500	200	500	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		No. 8-B.—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT— <i>contd.</i>		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40.	1940-41.			Rs.	Rs.	Rs.	Rs.
			Brought forward	..	1,07,400	1,10,000	1,14,400	1,12,811
Pay of Establishment.	22	22	Inspectors (100—10—200)	..	39,270	40,000	42,000	41,532
	235	235	Sub-Inspectors 30 (100—7—142—8—150—127 (60— $\frac{1}{2}$ —100) and 78 (50— $\frac{1}{2}$ —90).	..	2,09,000	2,07,000	2,16,000	2,05,789
	41	41	Clerks 6 (75—100), 35 (30—80)	..	30,830	26,700	27,500	24,151
	450	450	Servants (11—20)	..	67,000	69,000	74,000	65,663
			Temporary Establishment	..	21,600	5,400	7,600	5,720
			Deduct—Probable savings	..	—20,800	..	—22,000	..
			Total	..	3,46,900	3,48,100	3,45,100	3,42,855
Allowances, Honorary, etc.			Travelling Allowance	..	97,000	1,00,000	88,000	97,324
			Dear District Allowance	..	1,300	1,100	1,400	1,319
			Rewards	..	13,000	13,000	14,000	12,889
			Fees to the Chemical Examiner for the analysis of Excise samples.	..	300	300	300	291
			Total	..	1,11,600	1,14,400	1,03,700	1,11,823
<i>Countersigned Contingencies.</i>								
Contingencies Voted.			Rents, rates and taxes	{ Charged ..	..	..	..	2,406
				{ Voted ..	2,800	2,720	3,100	..
			Furniture and instruments	..	300	700	200	..
			Customs duty on imported stores	..	150	260	150	..
			Petty construction and repairs	..	6,000	8,500	11,000	4,422
			Purchase of tents	..	400	10,100	10,100	10,100
			Rewards by district authorities for non-officials	..	13,000	14,400	12,550	12,547
			Tour charges	..	2,000	2,100	2,000	1,629
			Purchase of articles for colouring liquor	..	1,400	1,500	1,300	1,477
			Conveyance of helpers	..	1,300	1,800	1,500	1,285
			Pay of menials	..	1,400	1,300	1,500	1,301
			Other contingencies	..	2,000	2,500	3,000	2,324
			Total	..	34,800	34,200	34,200	34,200
			Total	..	3,81,700	3,82,300	3,78,300	3,74,678

CENTRAL PROVINCES AND BERAR—EXPENDITURE

47

Units of appropriation.	DETAILED ACCOUNT No. 8-B.—PROVINCIAL EXCISE— DISTRICT EXECUTIVE ESTABLISHMENT— <i>concl.</i>				Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39.
					Rs.	Rs.	Rs.	Rs.
	Contingencies Brought forward ..				30,750	45,880	46,400	37,690
	<i>Contract Contingencies.</i>							
<i>Contingencies Voted—contd.</i>	Fixed contingencies ..	..	..	..	1,300	1,300	1,300	1,231
	Other contract contingencies ..	..	..	..	15,380	23,000	17,000	18,303
	Total Contingencies ..				47,430	70,180	64,700	57,224
<i>Establishment charges payable to or recoverable from other Government Departments, etc.</i>	Deduct 1/3th share of Excise clerks in the District establishment ..				—5,130	..	..	..
	debetable to "9—stamps"							
	Total District Executive Establishment ..				6,08,200	6,42,680	6,27,900	6,24,713
	Charged ..				..	..	..	2,406
	Voted ..				6,08,200	6,42,680	6,27,900	6,22,307

DETAILED ACCOUNT No. 8C.—EXCISE—CHARGES IN ENGLAND	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stores		640				680		523
		640				680		523

Grant No. 3

9.—STAMPS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41.		Revised Estimate, 1939-40.		Budget Estimate, 1939-40.		Accounts, 1938-39.	
		Charged	Voted	Charged	Voted.	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9-A	Superintendence ..	2,033	21,335	1,631	20,580	2,636	20,462	2,218	18,414
	<i>A.—Non-judicial.</i>								
9-B	Charges for the sale of Stamps.	..	38,152	..	31,689	..	33,952	..	31,636
	Cost of Stamps supplied from Central Stamp Stores.	..	8,480	..	10,500	..	7,500	..	8,137
	<i>B.—Judicial.</i>								
	Charges for the sale of Stamps.	..	23,000	..	19,600	..	19,850	..	19,959
	Cost of Stamps supplied from Central Stamp Stores.	..	4,000	..	4,000	..	4,600	..	3,550
	Total ..	2,033	94,967	1,631	86,369	2,636	86,364	2,218	81,696
		97,000		88,000		89,000		83,914	

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 9-A.—STAMPS— SUPERINTENDENCE	Budget Estimate, 1940-41. Rs.	Revised Estimate, 1939-40. Rs.	Budget Estimate, 1939-40. Rs.	Accounts 1938-39 Rs.
	1939-40.	1940-41.					
			District Establishment				
Pay of Establishment.	8	8	Clerks (30—80) ..	5,560	10,579	10,000	9,283
Allowances, Honoraria, etc.			Dear District Allowance ..	18	19	26	18
Contingencies ..			Contract Contingencies ..	3,800	3,850	3,800	3,699
Establishment charges payable to or recoverable from other Governments, Departments, etc.			$\frac{1}{8}$ share of the Pay and Travelling Allowance of the Excise Commissioner—Charged.	2,033	1,631	2,636	2,218
			Do. do. Voted ..	..	651	..	418
			$\frac{1}{8}$ share of the Establishment of the Excise Commissioner—Voted	5,327	5,481	5,136	4,996
			$\frac{1}{8}$ share of Excise Clerks in District Establishment..	5,130	..	..	..
Grants-in-aid ..			To municipalities for share of revenue from court fee stamps, etc.	1,500	..	1,500	..
			Total ..	23,368	22,211	23,098	20,632
			Charged ..	2,033	1,631	2,636	2,218
			Voted ..	21,335	20,580	20,462	18,414
			DETAILED ACCOUNT No. 9-B.—STAMPS— CHARGES FOR THE SALE OF GENERAL STAMPS				
			Charges for the sale of stamps	4,152	3,689	4,152	
			Cost of stamps of Central Stamp Stores	8,480	10,500	7,500	

Grant No. 4

10.—FOREST

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10 (i)	General Direction ..	1,20,700	90,900	1,25,380	87,200	1,23,000	92,500	1,21,404	1,02,006
10 (ii)	Conservancy and works ..	14,42,300	..	14,46,000	..	14,06,000	..	14,00,760	..
10 (iii)	Establishment ..	2,22,500	15,21,100	2,14,410	15,23,596	2,03,320	15,38,500	2,11,600	14,98,337
	Interest on Capital ..	73,500	..	74,000	..	74,000	..	72,091	..
10 (iv)	Charges in England ..	52,000	..	59,200	1,000	90,680	..	77,444	4,040
	Loss or gain exchange ..	..	..	210	4	..	..	461	22
	Total ..	4,68,700	30,54,300	4,76,200	30,57,800	4,91,000	30,37,000	4,83,000	30,05,165
		35,23,000	35,34,000	35,28,000	34,88,165				

Units of appropriation	Numbers		DETAILED ACCOUNT No. 10(i).—FOREST—GENERAL DIRECTION	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	Chief Conservator (2,500—2,750) ..	30,700	40,800	32,100	30,516
	3	3	Conservators (1,750—2,150) ..	69,000	80,300	69,000	82,475
	1	1	Deputy and Assistant Conservators (325—1,350) ..	12,800	12,800	12,800	12,800
	Total	..	..	1,12,500	1,21,100	1,13,900	1,12,991
Pay of Officers—Voted.	1	1	Extra-Assistant Conservator (250—750) ..	7,500	7,200	7,200	8,867
Pay of Establishment.	40	40	Clerks 1 (250—350), 1 (125—175), 1 (75—175), 4 (50—100), 20 (30—80), 3 (200—300), 5 (100—150), 5 (75—100) ..	42,500	43,600	44,000	43,419
	2	2	Ranger 1 (80—225) and Deputy Ranger 1 (40—60) ..	2,800	2,500	2,500	2,444
	33	33	Servants 4 (15—20), 29 (11—15) ..	5,200	4,800	5,000	4,866
	4	..	Elephant Establishment (15—20) ..	..	500	1,500	1,55
	..	..	Temporary Establishment ..	500	200	500	46
	Total	..	..	51,000	51,600	53,500	52,721
Allowances, Honoraria, etc.—Charged.	..	..	Cost of Passages ..	1,200	1,300	1,100	1,1
	..	..	Travelling Allowance ..	7,000	5,980	8,000	5,1
	Total	..	..	8,200	7,280	9,100	6,2
	Carried over	..	..	1,79,200	1,87,180	1,83,700	1,81

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	DETAILED ACCOUNT No. 10 (i).—FOREST—GENERAL DIRECTION—concl'd.		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
	Brought forward	..	1,79,200	1,87,180	1,83,700	1,81,371
Allowances, Honorary, etc.—Voted.	Travelling Allowance	..	4,400	4,400	4,400	4,216
	Dear District Allowance	..	800	700	800	677
	Expenditure in connection with the training of students	..	10,000	3,000	3,000	12,848
	Total	..	15,200	8,100	8,200	17,741
Grant-in-aid—Charged.	Contribution for passages of officers transferred from other Governments.	..	..	..	..	1,634
Establishment charges payable to or recoverable from other Governments, Departments, etc.	Contribution to Forest Map Office, Dehra Dun	..	5,200	8,300	8,300	8,240
Contingencies	Contingencies { Charged	..	..	..	..	18
	{ Voted	..	12,000	12,000	15,300	14,406
	Total General Direction	..	2,11,600	2,15,580	2,15,500	2,23,410
	Charged	..	1,20,700	1,28,380	1,23,000	1,21,404
	Voted	..	90,900	87,200	92,500	1,02,006
DETAILED ACCOUNT No. 10 (ii).—FOREST—CONSERVANCY AND WORKS						
I.—Timber and other produce removed from the forests by Government Agency.	Timber	..	6,67,900	6,67,600	6,34,000	6,61,626
	Firewood and Charcoal	..	16,900	15,200	16,000	14,681
	Bamboos	..	11,600	10,500	9,700	8,741
	Lac	..	5,100	5,800	6,300	4,878
	Grass and other minor produce	..	3,200	3,400	4,000	4,401
	Total I.—Timber, etc.	..	7,04,700	7,02,500	6,70,000	6,94,327
II.—Timber and other produce removed from the forests by consumers and purchasers.		..	1,43,000	1,44,700	1,50,000	1,42,971
		..	87,700	87,200	87,000	85,200

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation.	DETAILED ACCOUNT No. 10 (ii).—FOREST—CONSERVANCY AND WORKS—concl'd.		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
	Brought forward	..	8,47,700	8,47,200	8,20,000	8,37,298
III.—Maintenance, repairs and renewals.	Purchase, and feed and upkeep of cattle	..	13,300	12,700	10,000	11,273
	Purchase, Renewals of Stores, Tools and Plant	..	20,000	20,000	20,000	18,665
	Roads and Bridges	..	1,27,000	1,22,400	1,26,000	1,27,037
	Buildings	..	68,000	75,000	73,000	67,959
	Other works	..	16,000	21,200	22,000	13,662
	Total III.—Maintenance, etc.	..	2,44,300	2,51,300	2,51,000	2,38,596
IV.—Conservancy and Regeneration.	Cost of forest settlements and compensation for land and rights.	..	15,700	15,900	15,700	18,050
	Maintenance of boundaries	..	10,000	10,000	10,000	10,460
	Regeneration	..	11,000	12,000	11,000	9,020
	Fire protection	..	60,000	60,000	60,000	57,608
	Other works	..	77,000	76,400	77,000	72,963
	Working plans	..	6,000	4,500	4,600	3,414
	Total IV.—Conservancy, etc.	..	1,79,700	1,78,800	1,78,300	1,71,515
V.—Miscellaneous	Drift and Waif wood and confiscated forest produce	..	100	100	100	82
	Revenue from forests not managed by Government	..	..	..	..	..
	Rent of forests and payments to shareholders in forests managed by Government.	..	..	..	..	..
	Law Charges	..	700	1,000	1,000	614
	Clothing	..	18,500	23,400	24,000	11,390
	Other Charges	..	3,000	3,300	2,600	2,783
	Total V.—Miscellaneous	..	22,300	27,800	27,700	14,869
VI.—Suspense	Suspense—Work advance	..	98,900	1,15,400	97,300	1,02,960
	Deduct—Recoveries	..	—98,900	—1,15,400	—97,300	—1,00,980
	Total VI.—Suspense	..	..	..	..	1,980
VII.—Raipur Forest Tramway	Working expenses	..	1,13,580	1,14,000	98,065	1,02,194
	Appropriation to the depreciation fund	..	29,600	29,600	29,224	29,606
	Deduct—Expenditure met from the depreciation fund	..	—9,180	—11,700	—10,289	—3,691
	Total VII.—Raipur Forest Tramway	..	1,34,000	1,31,900	1,17,000	1,28,109
VIII.—Forest Village Schools.	Teachers	..	10,620	6,300	9,000	8,393
	Buildings	..	1,960	1,800	1,500	
	Furniture and apparatus	..	740	300	500	
	Other contingencies	..	980	600	1,000	
	Total VIII.—Forest Village Schools	..	14,300	9,000	12,000	8,393
	Total 10 (ii).—Conservancy and Works	..	14,42,300	14,46,000	14,06,000	14,00,760

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 10 (iii).— FOREST—ESTABLISHMENT		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40.	1940-41.			Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—Charged.</i>	20	18	<i>Deputy and Assistant Conservators (325—1,350)</i>	..	2,06,700	1,93,200	1,82,000	1,88,709
<i>Pay of Officers—Voted.</i>	26	26	<i>Extra-Assistant Conservators and special revenue officers (250—750).</i>		1,78,200	1,64,000	1,78,000	1,60,409
Subordinate Forest and Depôt Establishment								
<i>Pay of Establishment.</i>	132	132	<i>Rangers 3 (230—250), 129 (80—225)</i>	..	2,30,000	8,49,700	2,20,000	8,29,428
	191	191	<i>Deputy Rangers (40—60)</i>	..	1,12,600		1,05,000	
	290	290	<i>Foresters (20—40)</i>	..	1,00,000		1,00,000	
	2,667	2,675	<i>Forest Guards 2,657 (13—16) and Mahuts (15—20).</i>	18	4,65,000		4,69,000	
	2	2	<i>Medical Establishment 1 (60—150) 1 (35)</i>	..	1,400		1,400	
			<i>Temporary Establishment</i>	..	10,000	11,200	9,600	9,869
			<i>Deduct—Probable Savings</i>	..	—70,000	..	—54,000	..
			Total—Subordinate Establishment	..	8,49,000	8,60,900	8,51,000	8,39,297
Office Establishment								
	315	306	<i>Clerks, Range Moharrirs, etc., 18 (100—150), 19 (75—100), 149 (30—80), 120 (30—50).</i>	19	2,06,000	2,14,600	2,10,000	2,19,993
	82	78	<i>Daftaries and servants (11—15)</i>	..	11,000		11,000	
			<i>Temporary Establishment</i>	..	13,000	14,000	13,000	13,745
			Total—Office Establishment	..	2,30,000	2,28,600	2,34,000	2,33,738
			Total—Pay of Establishment	..	10,79,000	10,89,500	10,85,000	10,73,035

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	DETAILED ACCOUNT No. 10 (iii).— FOREST—ESTABLISHMENT— <i>condid.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Brought forward	14,62,900	14,46,700	14,45,000	14,22,153
<i>Allowances, Honoraria, etc.— Charged.</i>	<i>Cost of Passages</i>	1,000	4,800	3,000	4,060
	<i>Travelling Allowance</i>	17,290	18,700	21,000	16,846
	Total	18,200	23,500	24,000	20,906
<i>Allowances, Honoraria, etc.— Voted.</i>	<i>Travelling Allowance</i>	1,61,000	1,62,000	1,61,000	1,58,283
	<i>Expenditure in connection with the training of students</i>	11,000	11,600	11,000	13,552
	<i>Honoraria</i>	1,600	1,600	2,000	3,171
	<i>Chikalda Allowance</i>	300	1,100	2,000	
	<i>Dear District Allowance</i>	700	700	1,000	
	Total	1,74,600	1,77,000	1,77,000	1,75,006
<i>Contingencies— Voted.</i>	<i>Stationery</i>	2,000	2,206	2,500	2,328
	<i>Carriage of tents and records</i>	40,000	41,200	47,000	41,202
	<i>Rents, rates and taxes</i> { <i>Charged</i>	..	..	..	4,116
	{ <i>Voted</i>	9,000	8,500	7,500	5,271
	<i>Official postage</i>	17,000	18,600	18,200	18,632
	<i>Sundries</i>	29,000	30,500	30,800	29,845
	Total	97,000	1,01,006	1,06,000	1,01,394
	Total Establishment	17,53,700	17,48,206	17,52,000	17,19,459
<i>Establishment charges payable to or recover- able from other Governments, Departments, etc.</i>	<i>Deduct—Establishment charges recoverable on account of cost of management of forests leased to Government.</i>				
	<i>Charged</i>	—2,400	—2,290	—2,680	—2,131
	<i>Voted</i>	—7,700	—7,910	—7,500	—7,391
	Total Establishment Net	17,43,600	17,38,006	17,41,820	17,09,937
	<i>Charged</i>	2,22,500	2,14,410	2,03,320	2,11,600
	<i>Voted</i>	15,21,100	15,23,596	15,38,500	14,98,337

DETAILED ACCOUNT No. 10 (iv).— CHARGES IN ENGLAND		Budget estimate, 1940-41		Revised estimate, 1939-40		Budget estimate, 1939-40		Accounts, 1938-39	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
Leave and deputation salaries	..	20,920	..	26,960	1,000	59,280	..	44,645	4,040
Starling overseas pay	..	31,080	..	32,240	..	31,400	..	32,799	..
Total	..	52,000	..	59,200	1,000	90,680	..	77,444	4,040

Grant No. 5

11.—REGISTRATION

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11-A	Superintendence ..	2,440	24,423	1,916	26,807	3,163	23,613	2,862	26,774
11-B	District charges ..	..	1,64,137	..	1,64,277	..	1,73,224	132	1,65,554
	Total ..	2,440	1,88,560	1,916	1,91,084	3,163	1,96,837	2,994	1,92,328
		1,91,000		1,93,000		2,00,000		1,95,322	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 11-A.—REGISTRATION—SUPERINTENDENCE		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41			Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	4	4	Inspectors (250—10—350) ..	..	14,260	15,171	14,120	16,494
			Total ..	..	14,260	15,171	14,120	16,494
Pay of Establishment.	4	4	Servants (11—15) ..	..	616	572	576	569
			Total ..	..	616	572	576	569
Allowances, Honoraria, etc.—Charged.			Honoraria ..	..	..	..	..	200
Allowances, Honoraria, etc.			Travelling Allowance ..	..	3,000	3,551	2,500	3,061
			Dear District Allowance ..	..	54	54	54	52
			Total ..	..	3,054	3,605	2,554	3,113
Contingencies			Contingencies ..	..	100	100	200	100
Establishment charges payable to or recoverable from other Governments, Departments, etc.			1/10th share of the Pay and Travelling Allowance of the Excise Commissioner—Charged.		2,440	1,916	3,163	2,662
			1/10th share of the Pay and Travelling Allowance of the Excise Commissioner—Voted.		..	781	..	502
			1/10th share of the Establishment of the Excise Commissioner—Voted.		6,393	6,578	6,163	5,996
			Total Superintendence ..	..	26,863	28,725	26,776	29,655
			Charged ..	..	2,440	1,916	3,163	2,862
			Voted	24,423	26,807	23,613	26,774

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 11-B.—REGISTRATION—DISTRICT CHARGES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	76	76	Sub-Registrars 4 (175), 68 (70—150), 4 (50—125) ..	1,00,000	1,01,529	1,05,820	1,01,967
	72	72	Clerks (30—1—50) ..	31,600	29,402	33,260	30,520
	72	72	Servants 69 (11—1—15) and 3 (2) ..	11,331	11,192	11,192	10,892
			Temporary Establishment ..	6,000	6,800	7,000	6,143
			Total ..	1,48,931	1,48,923	1,57,272	1,49,522
Allowances, Honoraria, etc.			Traveling Allowance ..	3,000	2,800	3,000	3,787
			Dear District Allowance ..	506	441	602	419
			Total ..	3,506	3,241	3,602	4,206
Countersigned Contingencies.							
Contingencies			Rates and Taxes { Charged ..				132
			{ Voted ..	250	231	250	
			Other Countersigned Contingencies ..	450	382	600	385
			Contract Contingencies ..	11,000	11,500	11,500	11,441
			Total ..	11,700	12,113	12,350	11,958
			Total District Charges ..	1,64,137	1,64,277	1,73,224	1,65,686
			Charged ..				132
			Voted ..	1,64,137	1,64,277	1,73,224	1,65,554

*12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.		Rs.		Rs.		Rs.
12-A ..	Charges of Collection	.. 15,400	37,100	..	15,700	..	16,184	..	15,572
12-B ..	Inspection of Motor Vehicles	..	76,500	..	25,300	..	25,816	..	36,585
	Total	.. 15,400	1,13,600	..	41,000	..	42,000	..	52,157
		1,29,000		41,000		42,000		52,157	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 12-A.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—CHARGES OF COLLECTION	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
Pay of Officers charged.		1	Secretary 1 (1,050) special pay (150)	.. 14,400	..	..	..
Pay of Officers voted.		2	Secretaries 2 (150—500) special pay 2 (75)	.. 5,400	..	..	..
Pay of Establishment.	24	35	Clerks 2 (125—225), 1 (75—175), 2 (120—150), 2 (75—100), 28 (30—80), special pay 10 (15).	24,832	15,473	15,957	15,424
		11	Servants 2 (15—20), 9 (11—15)	.. 1,548	..	..	..
			Total	.. 26,380	15,473	15,957	15,424
Allowances, Honorary, etc., charged.			Travelling Allowance	.. 1,000	..	..	..
Allowances, Honorary, etc., Voted			Travelling Allowance	.. 2,035	65	65	8
			Dear District Allowance	.. 165	162	162	140
			Total	.. 2,200	227	227	148
Contingencies			Other contingencies	.. 3,120	..	..	..
			Total Charges of Collection	.. 52,500	15,700	16,184	15,572
			Charged	.. 15,400	..	..	..
			Voted	.. 37,100	15,700	16,184	15,572

DETAILED ACCOUNT No. 12-B.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—INSPECTION OF MOTOR VEHICLES

Pay of Establishment.	5	5	Motor Inspectors (150—250)	.. 14,200	13,800	14,300	14,261
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CENTRAL PROVINCES AND BERAR--EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT NO. 12-B—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—INSPECTION OF MOTOR VEHICLES— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accruals 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	14,200	13,800	14,300	14,261
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Allowances, Honoraria, etc.			Travelling allowance ..	2,100	2,000	2,000	2,077
			Fees to official inspectors for inspecting motor vehicles.	5,000	5,900	5,000	7,492
			Fees to official inspectors for drivers' tests ..	950	1,150	946	
			Total ..	8,050	9,050	7,946	
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Contingencies..			Fees to non-official inspectors for inspecting motor vehicles.	2,000	1,700	2,000	12,558
			Fees to non-official inspectors for drivers' tests ..	500	100	600	
			Purchase of furniture and instrument ..	51,100	..	..
			Rents ..	400	300	720	
			Contract Contingencies ..	250	350	250	197
			Total ..	54,250	2,450	3,570	12,755
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		Total Inspection of Motor Vehicles ..	76,500	25,300	25,816	36,583	

*13.—OTHER TAXES AND DUTIES

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
13-A	Charges under the Electricity Acts.	Rs. ..	Rs. 25,160	Rs. 10,787	Rs. 18,413	Rs. 14,000	Rs. 18,000	Rs. ..	Rs. ..
13-B	Charges in connection with Tobacco Duties.	..	500	..	500	..	..	..	..
13-C	Tax on Trade, Profession, etc.	..	300	..	300	..	..	..	..
13-D	Charges in England	..	40	..	..	..	..	..	..
	Total	..	26,000	10,787	19,213	14,000	18,000	..	..
			26,000		30,000		32,000		

Unit of appropriation	Numbers			Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			DETAILED ACCOUNT No. 13-A.— CHARGES ON ACCOUNT OF OTHER TAXES AND DUTIES—CHARGES UNDER THE ELECTRICITY ACTS				
Pay of Officers— Charged.	1		Electrical Adviser to Government (800—50—1,200)	..	10,480	12,000	Rs.
			Total	..	10,480	12,000	
Pay of Officers— Voted.	..	1	Electrical Adviser to Government (650—25—900) ..	7,800	..	..	..
			Senior Assistant Electrical Inspector (250—15—475)	5,505	6,010	5,325	..
			Deduct—Probable Savings	—1,300	..	..	..
			Total	12,005	6,010	5,325	
Pay of Establish- ment.	3	3	Junior Assistant Electrical Inspector (75—3—100) ..	3,140	3,000	3,000	
	5	5	Clerks 1 (75—5—100) 4 (30—80) ..	3,979	3,711	3,994	
	4	4	Servants 4 (11—15) ..	732	680	680	
	1	1	Wireman (45) ..	540	468	..	495
			Temporary Establishment	..	..	..	..
			Total	8,391	7,859	8,169	
Allowances, Hono- raria, etc.— Charged.			Travelling Allowance	..	307	2,000	
Allowances, Hono- raria, etc.— Voted.			Travelling Allowance	3,050	2,050	2,050	
			Dear District Allowance	90	84	90	
			Total	3,140	2,134	2,140	
Contingencies— Voted.			Countersigned Contingencies.				
			Rates and Taxes	15	15	15	
			Furniture and Apparatus	..	950	950	
			Tour Charges	30	19	30	
			Other Contingencies	379	426	371	
			Contract Contingencies.				
			Purchase of books and periodicals	..	..	..
			Other Contract Contingencies	1,200	1,000	1,000	
			Total	1,624	2,410	2,366	
			Total Charges under the Electricity Acts	25,160	29,200	32,000	
			Charged	..	10,787	14,000	
			Voted	25,160	18,413	18,000	

DETAILED ACCOUNT No. 13-B.—
CHARGES IN CONNECTION WITH
TOBACCO DUTIES

Pay of Establishment.	Temporary Establishment	400	180	..
Allowances, Hono- raria, etc.— Charged.	Honoraria	10	10	..
Contingencies.	Other Contingencies	90	310	..
	Total charges in connection with Tobacco Duties	500	500	..

DETAILED ACCOUNT No. 13-C.—
TAX ON TRADE, PROFESSION, ETC.

Pay of Establishment.	Temporary Establishment
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Grant No. 6 *IRRIGATION WORKS CHARGED TO REVENUE—contd.

SUMMARY			Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39		
			Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	
18.—Other Revenue Expenditure financed from ordinary Re- venues—											
A.—Irrigation Works.											
(1) Works for which no Capital Accounts are kept	Works	..	..	22,800	..	18,545	..	14,406	..	400
	Extensions and improvements.	Im-	..	200	..	4,985	..	2,000	..	..
	Maintenance Repairs.	and	..	2,52,000	..	2,66,454	..	2,68,844	..	27,966	
	Tools and Plant	..	..	..	..	4,308	..	4,350	..	425
	Losses on stock	..	..	..	..	..	..	..	..	..
	Reserve	..	..	5,000	..	..	..	5,000	..	..
	Total	..	..	2,80,000	..	2,94,292	..	2,94,600	..	28,791
Establishment			..	..	69,400	2,98,600	69,400	2,98,600	3,890	41,572
Total			2,80,000	69,400	5,92,892	69,400	5,93,200	3,890	70,363
(2) Miscellaneous Expenditure	Other charges	Works	..	..	..	..	..	600	345	4,462
		Maintenance and Repairs.	..	3,661	..	4,640	..	3,735			
		Surveys	..	..	..	..	..	..
		Losses on stock	..	..	..	..	..	..
	Tools and plant	..	..	..	..	68	..	65	..	72
	Suspense	..	..	..	..	..	..	..	..	..
	Grants-in-aid	..	..	..	..	..	..	..	..	..
	Reserve	..	..	..	..	..	..	..	..	..
	For rounding	..	..	339	..	..	..	..	..	..
Total			..	4,000	..	4,708	..	4,400	345	4,534	
Establishment			..	..	900	4,100	900	4,100	537	2,649
Total			..	4,000	900	8,808	900	8,500	930	7,183	
Total			..	2,84,000	70,300	6,01,700	70,300	6,01,700	4,820	72,546	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

IRRIGATION WORKS CHARGED TO REVENUE—concl'd.

SUMMARY		Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
19.—Construction of Irrigation, Navigation, Embankment and Drainage works—									
B—Financed from ordinary Re- venues.									
<i>Irrigation Works.</i>									
Unproductive	Works ..	..	..	..	..	..	..	..	4,829
	Tools and Plant ..	..	..	..	..	..	..	..	73
	Deduct—Receipts on capital account. ..	..	..	..	..	..	..	..	—228
	Reserve ..	..	..	..	..	..	..	..	..
	For rounding ..	..	..	..	..	..	..	..	..
Total ..		..	..	..	..	..	..	..	4,674
Establishment ..		..	..	..	..	..	..	563	2,515
Total ..		..	..	..	..	..	..	563	7,18
Total Irrigation Expenditure charged to Revenue. ..		..	2,84,000	70,300	6,01,700	70,300	6,01,700	24,81,491	6,21,56
Deduct—Amount for establish- ment charges for which a separate grant is made. ..		..	..	—70,300	—3,02,700	—70,300	—3,02,700	—36,264	—3,73,31
Net Total ..		..	2,84,000	..	2,99,000	..	2,99,000	24,45,227	2,48,1
Grand Total ..		..	2,84,000	..	2,99,000	..	2,99,000	..	26,93,411

Grant No. 7 *PUBLIC WORKS ESTABLISHMENT AND TOOLS AND PLANT

Detailed Account No.	Summary	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
(i)	Establishment ..	2,65,200	14,39,600	2,61,200	14,39,900	2,87,820	14,61,460	3,04,936	15,81,944
(ii)	Tools and plant ..	..	1,82,000	..	..	..	..	..	..
(iii)	Charges in England ..	29,200	..	45,960	5,640	37,480	1,240	39,467	9,519
	Loss or gain by exchange ..	..	..	200	100	..	..	2 30	72
	Total ..	2,94,400	16,21,600	3,07,360	14,45,640	3,25,300	14,62,700	3,44,633	15,91,535
		19,16,000		17,53,000		17,88,000		19,36,168	

Sub-heads	Units of appropriation		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Account, 1938-39
	DETAILED ACCOUNT No. I—ESTABLISHMENT		Rs.	Rs.	Rs.	Rs.
I.—Chief Engineer	Charged.					
	Pay of Officers	..	54,000	58,400	59,900	51,676
	Allowances, Honoraria, etc.	..	1,500	2,000	1,500	1,471
	Total	..	55,500	60,400	61,400	53,147
	Voted.					
	Pay of Officers	..	..	5,000	..	..
	Pay of Establishment	..	72,500	71,900	72,800	76,835
	Allowances, Honoraria, etc.	..	1,300	1,400	1,300	1,660
	Contingencies	..	3,300	3,700	3,500	3,851
	Total	..	77,100	82,000	77,600	82,346
	Total Chief Engineer	..	1,32,600	1,42,400	1,39,000	1,35,493
II.—Specialist Officers	Voted.					
	Pay of Officers	..	..	6,700	9,700	23,400
	Pay of Establishment	..	..	500	2,700	2,619
	Allowances, Honoraria, etc.	..	..	900	900	201
	Contingencies	..	..	100	200	741
	Total Specialist Officers	..	..	8,200	13,500	26,961
III.—Superintending Engineers	Charged.					
	Pay of Officers	..	49,300	48,000	63,000	61,252
	Allowances, Honoraria, etc.	..	4,500	4,000	4,500	4,818
	Contingencies	..	..	..	..	56
	Total	..	53,800	52,000	67,500	66,126
	Voted.					
	Pay of Officers	..	17,700	17,500	16,000	17,015
	Pay of Establishment	..	84,000	81,500	77,200	81,422
	Allowances, Honoraria, etc.	..	2,500	2,500	2,800	1,952
	Contingencies	..	6,700	6,100	7,000	7,044
	Total	..	1,10,900	1,07,600	1,03,000	1,07,433
	Total Superintending Engineers	..	1,64,700	1,59,600	1,70,500	1,73,559
IV.—Revenue	Charged.					
	Pay of Officers	..	1,41,800	1,38,500	1,47,900	1,42,200
	Allowances, Honoraria, etc.	..	15,000	15,000	16,000	15,240

PUBLIC WORKS ESTABLISHMENT AND TOOLS AND PLANT—*contd.*

Sub-heads	Units of appropriation		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
	<i>Voted.</i>					
<i>IV.—Executive</i>	..	Pay of Officers ..	2,00,000	1,91,600	2,03,500	1,99,231
		Pay of Establishment ..	7,51,100	7,53,000	7,57,960	7,78,960
		Allowances, Honoraria, etc. ..	1,17,200	1,18,700	1,18,000	1,17,941
		Contingencies ..	52,300	57,700	55,000	55,981
		Total ..	11,20,600	11,21,000	11,34,460	11,52,113
		Total Executive ..	12,77,500	12,73,100	12,98,380	13,37,361
	<i>Voted</i>					
<i>VII.—Special Revenue</i>	..	Pay of Officers ..	16,500	16,700	21,000	19,059
		Pay of Establishment ..	79,300	79,800	94,500	1,00,206
		Allowances, Honoraria, etc. ..	18,700	16,500	16,800	18,565
		Contingencies ..	21,500	23,800	22,600	54,664
		Total Special Revenue ..	1,36,000	1,36,800	1,54,900	1,92,494
<i>XI.—Pensionary charges</i>	..	Pensionary charges ..				
		Charged ..	..	..	..	3,070
		Voted ..	..	..	..	31,412
		Total Pensionary charges ..	..	..	..	34,482
		Gross charges ..	17,10,800	17,20,100	17,76,280	19,00,350
		Charged ..	2,66,200	2,64,500	2,92,820	3,07,591
		Voted ..	14,44,600	14,55,600	14,83,460	15,92,759

PUBLIC WORKS ESTABLISHMENT AND TOOLS AND PLANT—*concl'd.*

Sub-heads	Units of appropriation	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
	<i>Deduct.</i>				
<i>XII.—Establishment charges recoverable from other departments, etc.</i>	Establishment charges recoverable from other departments, etc. { <i>Charged</i>	.. 1,000	3,300	5,000	2,655
	{ <i>Voted</i>	.. 5,000	15,700	22,000	10,815
	Net Establishment charges	.. 17,04,800	17,01,100	17,49,280	18,86,880
	<i>Charged</i>	.. 2,65,200	2,61,200	2,87,820	3,04,936
	<i>Voted</i>	.. 14,39,600	14,39,900	14,61,460	15,81,944
<i>Tools and plant</i>	<i>Detailed Account No. (ii)—Tools and Plant.</i>				
	<i>Voted.</i>				
	Tools and plant	.. 1,83,200	..	..	..
	<i>Deduct—Recoveries</i>	.. 1,200	..	..	..
	Total Tools and Plant	.. 1,82,000	..	..	..
<i>Charges in England</i>	<i>Detailed Account No. (iii)—Charges in England.</i>				
	Leave and deputation salaries { <i>Charged</i>	.. 10,400	26,320	14,000	16,000
	{ <i>Voted</i>	.. ..	4,560	640	7,845
	Sterling overseas pay { <i>Charged</i>	.. 18,800	19,640	23,480	23,467
	{ <i>Voted</i>	.. ..	1,080	600	1,674
	Total	.. 29,200	51,600	38,720	48,986

Distribution of establishment charges by major heads.

18-A. (1) and (2)—Irrigation Works.	{ <i>Charged</i>	.. 60,000	70,300	70,300	36,264
	{ <i>Voted</i>	.. 2,63,000	3,02,700	3,02,700	3,73,382
68-A (2).—Construction of un-productive Irrigation Works not charged to Revenue.	{ <i>Charged</i>	.. ..	..	..	391
	{ <i>Voted</i>	.. ..	..	..	1,788
Buildings and Roads Deposit Works.	{ <i>Charged</i>	.. 1,000	3,300	5,000	2,655
	{ <i>Voted</i>	.. 5,000	15,700	22,000	10,815
50.—Civil Works	{ <i>Charged</i>	.. 2,34,400	2,25,060	2,38,000	2,89,953
	{ <i>Voted</i>	.. 11,76,600	10,64,940	10,82,000	11,53,350
81.—Civil Works not charged to Revenue.	{ <i>Charged</i>	.. ..	12,000	17,000	18,025
	{ <i>Voted</i>	.. ..	78,000	78,000	63,015
Total Charged	..	2,95,400	3,10,660	3,30,300	3,47,288
Total Voted	..	14,44,600	14,61,340	14,84,700	16,02,350
Grand Total	..	17,40,000	17,72,000	18,15,000	19,49,638

*Distribution of Tools and Plant Charges by major heads.**Tools and Plant*

77,786

CENTRAL PROVINCES AND BERAR—EXPENDITURE

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS

	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	Rs.	Rs.	Rs.	Rs.
A.—Interest on Ordinary Debt—				
(i) Rupee Debt—				
1. Interest on Permanent Loans—				
(i) 3 per cent Central Provinces and Berar Loan, 1952 ..	1,51,000	1,51,000	2,47,300	1,54,879
(ii) 3 per cent Central Provinces and Berar Loan, 1949 ..	2,25,600	1,12,800		
2. Discount on Loans—				
(i) 3 per cent Central Provinces and Berar Loan, 1952 ..	3,400	3,400	7,100	3,400
(ii) 3 per cent Central Provinces and Berar Loan, 1949 ..	11,300	11,300		
3. Floating Loans—				
Discount on Treasury Bills ..	2,50,000	2,50,000	1,25,000	1,51,069
Interest on other Floating Loans ..	30,000	30,000	25,000	39,008
4. Other Items—				
Management of Debt ..	..	200	1,000	..
Brokerage, Commission, etc. ..	4,000	50,000	9,000	1,081
Miscellaneous—Advertisement charges, etc. ..	..	2,500	2,200	8
5. Interest on Loans taken from the Central Government ..	14,50,000	14,61,600	14,61,600	14,72,772
Total—Interest on ordinary debt ..	21,25,300	20,72,800	18,78,200	18,22,217
B.—Interest on Unfunded Debt—				
1. Treasury Notes of Service and other Funds—				
(i) Interest on Treasury Notes on account of the Bhonsla and other Nagpur temples.	18,500	18,500	18,500	18,325
2. Interest on State Provident Funds—				
(i) General Provident Fund ..	5,39,800	5,40,000	5,30,000	5,27,073
(ii) I. C. S. Provident Fund ..	57,800	58,000	51,600	51,514
(iii) I. C. S. (Non-European Members) Provident Fund ..	2,100	2,100	1,800	1,746
(iv) Contributory Provident Funds ..	..	1,800	3,000	3,003
(v) Other Miscellaneous Provident Funds ..	300	200	200	14
Total—Interest on Unfunded Debt ..	6,18,500	6,20,600	6,05,100	6,01,675
C.—Interest on Other Obligations—				
Interest on Advances from Famine Relief Fund ..	..	..	..	6,000
Total Interest on Other Obligations ..	..	..	..	6,000
Carried over ..	27,43,800	26,93,400	24,83,300	24,29,892

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*concl.*

	Budget Estimate 1940-41	Revised Estimate 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
	Rs	Rs	Rs	Rs
Brought forward ..	27,43,800	26,93,400	24,83,300	24,29,892
D—Finance—				
<i>Interest transferred to Commercial Departments—</i>				
Irrigation Works ..				—24,44,600
Interest transferred to Forest Department ..	—73,500	—74,000	—74,000	—72,091
Interest paid in lieu of payments on account of commuted pension provisions ..	—4,14,000	—4,05,100	—4,07,000	—3,81,155
Interest met from subventions from Central Road Fund ..	—57,300	—58,300	—58,300	—59,506
Total—Deductions	—5,41,800	—5,37,400	—5,39,300	—29,57,352
Net total—Interest on Debt and Other Obligations	21,99,000	21,56,000	19,44,000	—5,27,460

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

A—Sinking Funds—

(i) Depreciation Fund—				
3 per cent Central Provinces and Berar Loan, 1952	75,000	75,000	75,000	75,000
3 per cent Central Provinces and Berar Loan, 1949	1,13,000	..	..	..
Total Depreciation Fund	1,88,000	75,000	75,000	75,000
(ii) Amortisation Fund—				
3 per cent Central Provinces and Berar Loan, 1952	2,16,000	2,16,000	2,16,000	2,16,000
3 per cent Central Provinces and Berar Loan, 1949	3,01,000	..	..	..
Total Amortisation Fund	5,17,000	2,16,000	2,16,000	2,16,000
Total Sinking Funds	7,05,000	2,91,000	2,91,000	2,91,000

B.—Other appropriations—

(a) Loans from the Central Government (Repayments)	2,68,000	2,56,400	2,56,400	2,45,188
(i) Deduct—Amount of principal portion of equated instalment for repayment of the loans for commuted value of pensions.	—58,800	—56,300	—56,300	—53,813
(ii) Deduct—Repayment out of recoveries from the Provincial Loan Account.	—61,800	—59,000	—59,000	—56,517
(iii) Deduct—Amount met from Subventions from Central Road Fund.	—35,400	—34,100	—34,100	—33,049
Total Deductions ..	—1,56,000	—1,49,400	—1,49,400	—1,43,379
Total—Other appropriations	1,12,000	1,07,000	1,07,000	1,01,809

Grant No 8

25—GENERAL ADMINISTRATION

Detailed Account No	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Account, 1938-39	
		Charged Rs	Voted Rs	Charged R	Voted Rs	Charged Rs	Voted Rs	Charged Rs.	Voted Rs
	A—Heads of Provinces and Ministers								
	Salary of the Governor	72,000		72,000		72,000		71,929	
25-A (c)	Secretarial Staff of Governor	45,700		43,600		43,600		42,100	
25-A (b)	Staff and Household of the Governor.	70,600		71,200		67,800		64,437	
	Sumptuary Allowance of the Governor.	6,000		6,000		6,000		5,968	
25-A (c)	Expenditure from Contract Allowance	19,000		23,000		18,000		18,972	
25-A (d)	Tour Expenses	25,700		29,500		26,000		18,455	
25-A (e)	Ministers	54,500	3,000	31,100	1,600	64,600	1,500	55,126	4,538
25-A (f)	Advisers	18,000		28,100					
	Other charges	600		600		600		776	
	Total A—Heads of Provinces, etc.	3,12,100	3,000	3,05,100	1,600	2,98,600	1,500	2,77,763	4,538
	B.—Legislative Bodies								
25-B (a)	Provincial Legislative Assembly	12,300	1,55,100	11,100	1,58,300	12,800	1,70,900	10,973	1,41,166
	Elections for Legislatures		1,500		300		3,500		937
	Total B.—Legislative Bodies.	12,300	1,56,600	11,100	1,58,600	12,800	1,74,400	10,973	1,42,103
	C.—Secretariat and Headquarters Establishments								
25-C (a)	Civil Secretariat	1,49,600	3,44,900	1,48,200	3,44,600	1,48,600	3,52,000	1,42,076	3,40,195
25-C (b)	Public Service Commission	39,500		47,000		37,000		42,744	
25-C (d)	Financial Commissioner	34,600		29,200		42,600		44,741	
25-C (e)	Local Fund Audit Establishment.		1,37,600		1,36,500		1,37,000		1,42,072
	Total C.—Secretariat, etc.	2,23,700	4,82,500	2,24,400	4,81,100	2,28,200	4,89,000	2,29,561	4,82,267
25-D	D.—Commissioners	1,50,000	98,100	1,47,300	94,700	1,49,500	1,01,700	1,43,875	98,126
	Carried over	6,98,100	7,40,260	6,87,900	7,36,000	6,89,100	7,66,600	6,62,172	7,27,034

25.—GENERAL ADMINISTRATION—*concl'd.*

Detailed account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
	Brought forward ..	6,98,100	7,40,260	6,87,900	7,36,000	6,89,100	7,66,600	6,62,172	7,27,034
25-E (a)	E.—District Administration. General Establishments ..	4,94,500	14,95,200	4,30,100	15,35,400	4,33,000	15,43,500	3,99,163	15,26,698
25-E (b)	Sub-Divl. Establishments ..	..	10,84,100	..	10,14,000	..	10,22,100	..	10,03,063
25-E (c)	Other Establishments ..	..	20,82,700	..	21,68,200	..	22,16,640	..	22,43,457
	Total E.—District Administration.	4,94,500	46,62,000	4,30,100	47,17,600	4,33,000	47,82,240	3,99,163	47,73,218
25-F	F.—Works ..	..	..	..	..	..	..	..	..
	Original Works ..	10,000	..	5,000	..	5,000	..	11 670	..
	Repairs ..	41,100	..	51,000	..	51,000	..	37,882	..
	Total F.—Works ..	51,100	..	56,000	..	56,000	..	49,552	..
25-G (a)	G.—Miscellaneous Discretionary Grants by Heads of Provinces, etc.	..	26,000	..	21,700	..	26,000	..	20,418
25-G (b)	Expenditure from Rural Reconstruction Grants.	..	14,000	..	10,600	..	18,300	..	18,492
	Total G.—Miscellaneous ..	..	40,000	..	32,300	..	44,300	..	38,910
25-H	H.—Charges in England A.—Secretary of State for India Other items ..	..	..	..	6,080	..	6,080	2,667	6,933
	Loss or gain by exchange ..	..	..	..	40	..	..	18	24
	B.—High Commissioner for India Salaries and Expenses of the High Commissioner's Department.	..	26,600	..	29,600	..	30,800	..	32,573
	Other items ..	2,00,200	240	1,01,640	2,280	1,24,880	..	1,96,535	8,732
	Loss or gain by exchange ..	..	..	360	100	..	..	1,258	169
	Total H.—Charges in England.	2,00,200	26,840	1,02,000	38,100	1,24,880	36,880	2,00,478	48,431
	Total—General Administration.	14,43,900	54,69,100	12,76,000	53,24,000	13,02,920	56,30,020	13,11,365	55,87,593

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Number		DETAILED ACCOUNT No. 25-M-6— CENTRAL ADMINISTRATION— SECRETARIAL STAFF OF THE GOVERNOR	Master Budget, 1939-40	Revised estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
Pay of Officers— Charged	1	1	Secretary (2,000—2,260) and special pay (250) and 1 S. P. at Rs. 300.	32,400	31,800	31,767	31,166
Pay of Establish- ment—Charged.	3	4	Clerks, 1 (150—10—300), 2 (150—250), 1 (40—100) and special pay 1 (30), 1 (20).	8,800	7,200	7,255	7,134
	5	5	Servants, 1 (15—1—20), 3 (11—15), 1 (5—8)	800	800	728	703
	Total			9,600	8,000	7,983	7,837
Allowances, Hono- raria, etc— Charged.			Travelling Allowance	650	1,000	1,000	696
			Dear District Allowance	80		84	
			Hill Allowance	370	400	366	341
	Total			1,100	1,400	1,450	1,037
Contingencies— Charged.			Purchase of Books and Periodicals	100	100	100	
			Service Postage and Telegram Charges	1,000	700	700	
			Tour Charges	100	200	200	
			Furniture and Instruments	200	500	500	2,060
			Subscription to Indian News Agency telegrams	200			
			Other Contingencies	1,000	900	900	
	Total			2,600	2,400	2,400	2,060
	Total—Secretarial Staff of the Governor			45,000	43,600	43,600	42,100

U V

Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-A (b).— GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	Military Secretary (1,000)	..	12,000	12,000	12,000
	1	1	Aide-de-Camp to H. E. the Governor (730)		8,700	7,300	7,620
							7,185
			Total ..	20,700	19,300	19,620	19,185
Rants-in-a id—Charged.			Contribution for passages of Officers transferred from other Governments.	..	..	1,200	..
			Office Establishment.				
ry of Establish-ent—Charged.	5	5	Clerks, 2 (150—10—300), 1 (150—250), 1 (100—300), 1 (40—100).	15,000	14,300	14,875	13,198
	25	25	Servants, 18 (11—15), 1 (19—35), 3 (20—25), 3 (15—20).	5,000	4,800	5,029	4,811
			Dispensary Establishment.				
	1	1	Assistant Medical Officer (60—150)	..	1,500	1,300	1,320
							1,311
			Temporary Establishment	..	800	700	816
			Total ..	22,300	21,100	22,040	20,135
				43,000	40,400	42,860	39,321

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	DETAILED ACCOUNT No. 25-A (a).—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR—concl'd.		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
	Brought forward	..	43 000	40,400	42,860	39,321
Allowances, Honorary, Charged.	Travelling Allowance	..	1,000	4,800	4,000	3,580
	Dear District Allowance	..	400	400	420	1,375
	Hill Allowance	..	1,500	1,100	1,200	
	Compensatory Allowance to Assistant Medical Officer	..	800	700	720	670
	Total	..	6,700	7,000	6,340	5,625
Contingencies Charged.	Renewal of furnishing of official residences of Governor	..	3,000	4,000	3,000	624
	Maintenance and repairs of furnishings of official residences of Governor.		9,000	9,000	9,000	9,576
	Service Postage and Telegram Charges	..	3,000	5,200	1,200	1,400
	Other Contingencies		4,200	4,200	4,200	6,741
	Subscriptions to Indian News Agency Telegrams	..	1,200	900	700	668
	Dispensary Contingencies	..	500	500	500	482
	Total	..	20,900	23,800	18,600	19,491
	Total Staff and Household of the Governor	..	70,600	71,200	67,800	4,437

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	DETAILED ACCOUNT No. 25-A (c).—GENERAL ADMINISTRATION—EXPENDITURE FROM CONTRACT ALLOWANCE		Budget Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs.	Rs.	Rs.	Rs.
	Charged					
Motor car charges	..	..	9,000	9,600	8,000	8,847
Household charges	..	..	10,000	13,400	10,000	10,125
Total Expenditure from Contract Allowance			*19,000	23,000	18,000	18,972
DETAILED ACCOUNT No. 25-A (d).—GENERAL ADMINISTRATION—TOUR EXPENSES						
Tour Expenses of His Excellency the Governor						
	Charged					
Purchase and up-keep of motor lorries	..	..	..	..	..	3,752
Purchase of tents and camp furniture	..	..	500	..	500	..
Maintenance and repair of camp equipment and pay of tent pitchers and camp menials.						4,455
Railway freight on tents, heavy goods, horses, etc., in connection with tour.						93
Carriage of goods and cost of special trains for the conveyance of heavy goods and stable between Government Houses.						248
Cart and cooly hire on tour	..	..				516
Cart and cooly hire during transfer between Government Houses	..	..	16,000	26,000	16,000	607
Saddle horses and carriages on tour	..	..				..
Railway fare and carriage of household while on tour		..				175
Railway fare while in transit between Government Houses		..				409
Keep of elephants	..	..				..
Payment and presents for services rendered on tour.	..	..	1,200	..	1,500	995
Special Trains and haulage of Saloon Carriages	..	..	4,500	..	4,500	4,888
Maintenance of Saloon	3,500	3,500	3,500	1,653
Miscellaneous						664

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-A (g).—GENERAL ADMINISTRATION—MINISTERS			Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	7	7	Ministers (500)	..	..	33,800	20,900	42,000	33,735
Allowances, Honoraria, etc.—Charged.			Travelling Allowance	..	..	9,500	4,000	10,000	10,651
			House-rent and Conveyance Allowance 6 (150), 1 (250)	..	..	11,200	6,200	12,600	10,740
			Total	..	..	20,700	10,200	22,600	21,391
Contingencies—Voted.			Purchase and maintenance of motor cars	..	..	3,000	1,600	1,500	4,538
			Total—Ministers	..	..	57,500	32,700	66,100	59,664
			Charged	..	..	54,500	31,100	64,600	55,126
			Voted	..	..	3,000	1,600	1,500	4,538
DETAILED ACCOUNT No. 25-A (f).—GENERAL ADMINISTRATION—ADVISERS									
Pay of Officers—Charged.			2 Advisers	..	..	17,500	27,500	..	..
Allowances, Honoraria, etc.—Charged.			Travelling Allowance	..	..	500	600	..	..
			Total—Advisers	..	..	18,000	28,100	..	..
DETAILED ACCOUNT No. 25-B (a).—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—LEGISLATIVE ASSEMBLY									
Pay of Officers—Charged.	1	1	Speaker of the Legislative Assembly 1 (500)	..	..	6,000	6,000	6,000	7,800
	1	1	Deputy speaker of the Legislative Assembly 1 (150)	..	..	1,800	1,800	1,800	
			Total	..	..	7,800	7,800	7,800	7,800
Allowances, Honoraria, etc.—Charged.			Travelling Allowance	..	..	1,500	1,500	2,000	1,311
			House-rent and conveyance Allowance	..	..	3,000	1,800	3,000	1,800
			Total	..	..	4,500	3,300	5,000	3,111
Voted.									
Pay of Officers—Voted.	103	103	Members of the Legislative Assembly (75)	..	..	92,700	96,500	92,700	91,937
Pay of Establishment—Voted.	12	12	Reporters and Clerks 2 (40—100), 2 (60—125), 1 (50—200), 2 (60—175), 1 (150—10—250), 1 (200—10—300), 2 (250—450), 1 (30) and Special pay 2 (25).	..	..	23,300	20,800	22,640	22,225
	7	7	Servants 4 (11—15), 3 (15—20)	..	..	1,300	1,300	1,224	
			Total	..	..	24,600	22,100	23,864	22,225
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	..	..	30,000	32,000	47,000	20,877
			Honoraria	..	..	1,470	1,700	700	787
			Dear District Allowance	..	..	130	100	172	
			Total	..	..	31,600	33,800	47,872	21,664
Contingencies—Voted.			Purchase and repair of furniture	..	..	700	800	800	3,156
			Books and periodicals	..	..	1,000	1,000	1,000	
			Tour charges	..	..	50	..	50	
			Other Contingencies	..	..	2,050	2,200	2,155	
			Total	..	..	3,800	4,000	4,005	3,156
Carried over						1,65,000	1,67,500	1,81,241	1,49,893

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 25-B (a).—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—LEGISLATIVE ASSEMBLY—concl'd.	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.
	1939-40	1940-41					
			Brought forward ..	1,65,000	1,67,500	1,81,241	1,49,893
			<i>Voted.</i>				
Establishment and other charges payable to other Governments, Departments, etc.			Share of the Contingent expenditure incurred by the Legal Remembrancer.	2,400	1,900	2,459	2,184
			<i>Charged.</i>				
			Share of the Contingent expenditure incurred by the Legal Remembrancer.	..	..	..	62
			Total—Legislative Assembly ..	1,67,400	1,69,400	1,83,700	1,52,139
			<i>Charged</i> ..	12,300	11,100	12,800	10,973
			<i>Voted</i> ..	1,55,100	1,58,300	1,70,900	1,41,166
			DETAILED ACCOUNT No. 25-C (a)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT				
Pay of Officers—Charged.	1	1	Chief Secretary (3,000)	36,000	36,000	36,000	1,40,398
	3	3	Secretaries 3 (1,000—2,250) and special pay 3 (250) ..	90,800	87,000	87,000	
	2	2	Under Secretaries (450—1,350) and special pay 2 (200).	20,800	22,600	22,600	
			Total ..	1,47,600	1,45,600	1,45,600	1,40,398
Pay of Officers—Voted.	2	2	Under Secretaries 1 (250—850), 1 (700—35—1,050) and special pay 1 (200).	22,900	29,000	22,900	37,147
	1		Private Secretary to H. P. M. 1 (620) .. ..	..	5,000	7,440	
	1	1	Registrar (450—30—600)	6,000	5,000	6,630	
			Publicity officer	3,800	2,600	..	
			Provision for leave allowance, etc.	2,500	..	2,500	
			Total ..	35,200	41,600	39,470	37,147
Pay of Establishment—Voted.	147	147	Clerks 60 (40—100), 42 (65—200), 25 (150—300), 7 (250—25—450), 1 (475), 1 (250—350), 2 (30—50), 3 (150—250), 2 (150—300), 4 (100—5—200), and special pay.	2,38,800	2,25,000	2,52,200	2,47,600
	104	104	Servants 25 (5—8), 53 (11—15), 10 (15—20), 12 (19—35), 1 (20—25), 3 (15—30) and special pay 1 (7).	16,800	15,000	16,800	
			Temporary establishment	10,500	10,800	10,800	6,635
			Deduct—Probable savings	—8,500	..	—12,600	..
			Total ..	2,57,600	2,50,800	2,67,200	2,54,235

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-C (a).— GENERAL ADMINISTRATION—CIVIL SECRETARIAT— <i>concid.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	4,40,400	4,38,600	4,52,270	4,31,780
Allowances, Honoraria, etc. Charged.			Cost of passages ..	..	900	1,000	..
			Travelling Allowance ..	2,000	1,700	2,000	1,637
			Total ..	2,000	2,600	3,000	1,637
Allowances, Honoraria, etc. —Voted.			Travelling Allowance ..	3,000	1,500	2,500	2,984
			Honoraria ..	300	2,500	300	2,048
			Dear District Allowance ..	2,300		2,200	
			Total ..	5,600	4,000	5,000	5,032
Contingencies— Voted.			Section writing charges ..	100	200	100	34,556
			Purchase of Books and Periodicals ..	2,000	2,000	2,000	
			Service Postage and Telegram Charges ..	12,000	11,000	7,030	
			Tour charges ..	2,000	1,500	2,000	
			Furniture and Instruments ..	3,000	4,000	3,000	
			Purchase and Repair of Tents ..	200	200	200	
			Other Contingencies ..	19,000	21,100	17,800	
			Rates and Taxes—Charged ..	..	..	..	41
			Total ..	38,300	40,000	32,130	34,597
Establishment charges payable to other Govern- ments—Voted.			Payment to the Central Government for work con- nected with Civil List, Forms, Resource and Charitable Endowments, done in Accountant- General's Office.	8,200	8,200	8,200	9,225
			Total—Civil Secretariat ..	4,94,500	4,92,800	5,00,600	4,82,271
			Charged ..	1,49,600	1,48,200	1,48,600	1,42,076
			Voted ..	3,44,900	3,44,600	3,52,000	3,40,195
DETAILED ACCOUNT No. 25—(c) (b).— PUBLIC SERVICE COMMISSION.							
Establishment charges payable to other Govern- ments—Charged.			Payment to the Bihar Government the share of the cost of the Joint Public Service Commission.	39,500	47,000	37,000	42,744
DETAILED ACCOUNT No. 25-C (d).— GENERAL ADMINISTRATION—FINANCIAL COMMISSIONER							
Pay of officers— Charged.			Financial Commissioner (3,500) ..	34,000	29,200	42,000	43,796
			Travelling Allowance ..	600	..	600	945
			Total—Financial Commissioner ..	34,600	29,200	42,600	44,741
DETAILED ACCOUNT No. 25-C (e).— GENERAL ADMINISTRATION—LOCAL FUND AUDIT ESTABLISHMENT							
Establishment charges payable to other Govern- ments—Charged.			Amount payable to the Central Government on account of the cost of the Local Fund Audit Establishment and leave and pension contribu- tion.	1,37,600	1,36,500	1,37,000	1,42,072

Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-D.— GENERAL ADMINISTRATION— COMMISSIONERS		Budget	Revised	Budget	Accounts,
	1939-40	1940-41			Estimate, 1940-41	Estimate, 1939-40	Estimate, 1939-40	1938-39
					Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	4	4	Commissioners 4 (3,000)	..	1,44,000	1,11,800	1,44,000	1,35,795
Pay of Establishment.								
	60	61	Clerks 30 (30—80), 1 (75—5—175), 13 (80—10—150), 3 (100—10—200), 10 (150—10—200), 4 (250—15—400).		80,400	72,000	80,166	74,751
	37	37	Servants 3 (10), 25 (11—15), 7 (15—20), 2 (19—35)		6,900	6,300	6,854	6,251
			Deduct—Probable Savings	..	—5,300	..	—2,020	..
			Total	..	82,000	78,300	85,000	81,002
Allowances, Honoraria, etc.—Charged.			Cost of Passages	..	..	..	..	3,281
			Travelling Allowance	..	6,000	5,500	5,500	4,468
			Total	..	6,000	5,500	5,500	7,749
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	..	2,500	2,500	2,500	2,183
			Honoraria	..	500	400	480	180
			Dear District Allowance	..	500	400	486	749
			Total	..	3,500	3,300	3,466	3,112
Contingencies—Voted.			Rates and Taxes { Charged	..	..	..	..	331
			{ Voted	..	450	400	450	
			Purchase of Books and Periodicals	..	300	400	370	
			Tour charges	..	1,600	1,600	1,600	
			Purchase of Typewriters	..	600	600	650	
			Furniture and Instruments	..	250	300	370	
			Other Contingencies	..	9,200	9,400	9,394	
			Section writing	..	200	400	400	
			Total	..	12,600	13,100	13,234	14,343
			Total—Commissioners	..	2,48,100	2,42,000	2,51,200	2,42,001
			Charged	..	1,50,000	1,47,300	1,49,500	1,49,275
			Voted	..	98,100	94,700	1,01,700	92,726

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-E (a).— GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
District Establishment							
Pay of Officers— Charged.	16	19 Deputy Commissioners (1,900—2,250)	..	3,50,000	2,97,000	3,17,000	2,96,198
	17	19 Assistant Commissioners (600—1,600)	..	1,27,000	1,00,000	1,16,000	56,357
		Deduct—Probable Savings	..	..	..	—37,000	..
		Total	..	4,57,000	3,97,000	3,96,000	3,52,555
Pay of Officers— Voted.	3	— Deputy Commissioners	..	..	56,900	56,900	63,304
	101	* 14 Extra-Assistant Commissioners (300—1,100)	..	1,02,000	5,53,000	5,68,300	5,33,027
		Deduct—Probable Savings	..	..	..	—14,600	..
		Total	..	5,72,000	6,09,900	6,10,600	5,96,331
Voted							
Pay of Establish- ment.	480	516 Superintendents and Clerks 19 (200—10—300), 19 (125—5—150), 63 (75—100), 7 (100— 200), 408 (30—80).	..	4,48,000	4,28,000	4,51,500	4,36,572
	102	120 Servants 1 (19—35), 53 (15—20), 40 (11—15), 25 (10), 1 (9).	..	21,200	20,000	19,600	23,342
		Temporary Establishment	..	..	24,400	22,000	11,369
		Deduct—Probable Savings	..	..	—15,600	..	—9,100
		Total	..	4,78,000	4,70,000	4,80,000	4,71,283
Allowances, Honoraria, etc. Charged.		Cost of Passages	..	..	15,000	10,100	18,874
		Travelling Allowance	..	..	22,500	23,000	22,767
		Total	..	..	37,500	33,100	41,641
Allowances, Honoraria, etc. —Voted.		Travelling Allowance	..	..	46,000	46,000	48,081
		Dear District Allowance	..	..	1,700	1,500	1,580
		Hill Allowance	..	..	500	300	720
		Total	..	..	48,200	47,800	49,519
		Carried over	..	..	15,92,700	15,57,800	15,68,900
			..	..	15,57,800	15,68,900	15,11,329

* The grade of Extra-Assistant Commissioners has been increased by 10 to 106. Provision for 1940-41 is made under this head for 106 Extra-Assistant Commissioners.

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers.		DETAILED ACCOUNT No. 25-E (a) — GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT— <i>contd.</i>	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts. 1938-39 Rs.
	1939-40	1940-41					
			Brought forward ..	15,92,700	15,57,800	15,68,900	15,11,329
			<i>District Establishment—concl.</i>				
			<i>Countersigned Contingencies.</i>				
<i>Contingencies— Voted.</i>			Rents, rates and taxes	<i>Charged</i> .. ..	..	..	4,967
				<i>Voted</i>	6,500	10,000	10,000
			Purchase of Typewriters .. ..	.. ..	5,000	5,000	5,000
			Section-writing .. ..	.. ..	16,000	16,000	16,000
			Purchase of Tents .. ..	.. ..	16,000	20,400	20,400
			Purchase of Furniture and Instruments .. ..	.. ..	4,000	4,000	4,000
			Compensation for plague huts .. ..	.. ..	600	600	600
			Diet-money and travelling expenses of revenue defaulters and witnesses.	.. ..	200	200	200
			Tour charges .. ..	.. ..	29,700	28,000	24,000
			Other Contingencies .. ..	.. ..	17,000	20,000	15,000
			<i>Contract Contingencies.</i>				
			Repair of Tents .. ..	.. ..	2,300	2,300	2,300
			Purchase of Books .. ..	.. ..	2,300	2,500	2,500
			Charges in connection with District Council elections.	.. ..	100	100	100
			Charges for service of processes .. ..	.. ..	300	300	300
			Petty construction and repairs .. ..	.. ..	300	400	400
			Service Postage and Telegram charges .. ..	.. ..	77,000	80,000	77,000
			Other Contract Contingencies .. ..	.. ..	60,200	60,000	60,000
			Total	2,37,500	2,49,800	2,37,800	2,57,155
			Total—District Establishment	18,30,200	18,07,600	18,06,700	17,68,484
			Carried over	18,30,200	18,07,600	18,06,700	17,68,484

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-E (a).— GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT—concl'd.		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39	
	1939-40	1940-41			Rs.	Rs.	Rs.	Rs.	
				Brought forward	..	18,30,200	18,07,600	18,06,700	17,68,484
				Treasury Establishment					
				<i>Sadar Treasuries.</i>					
				<i>Voted.</i>					
Pay of Estab- lishment.	101	101	Clerks 83 (30—80), 17 (75—100), 1 (125—150)	..	79,000	81,000	82,100	77,413	
Allowances, Hono- raria, etc.			Dear District Allowance	..	150	100	130	164	
			Allowances to Treasurers	..	24,850	21,000	31,470	25,484	
			Total	..	25,000	21,100	31,600	25,648	
			Total—Sadar Treasuries	..	1,04,000	1,02,100	1,13,700	1,03,061	
			<i>Sub-Treasuries.</i>						
			<i>Voted.</i>						
Pay of Estab- lishment.	101	101	Clerks (30—50)	..	54,500	55,000	55,330	53,351	
			Temporary Establishment	..	750	500	500	587	
			Total	..	55,250	55,500	55,830	53,938	
Allowances, Hono- raria, etc.			Dear District Allowance	..	250	300	270	378	
			Total—Sub-Treasuries	..	55,500	55,800	56,100	54,316	
			Total—Treasury Establishment	..	1,59,500	1,57,900	1,69,800	1,57,377	
			Total—General Establishment	..	19,89,700	19,65,500	19,76,500	19,25,861	
			Charged	..	4,94,500	4,30,100	4,33,000	3,99,163	
			Voted	..	14,95,200	15,35,400	15,43,500	15,26,698	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Unit of apportionment	Numbers		DETAILED ACCOUNT No. 25-E (b).— GENERAL ADMINISTRATION—SUB-DIVISIONAL ESTABLISHMENT	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
			Tahsil Establishment				
			<i>Voted.</i>				
Pay of Estab- lishment	98	98	Tahsildars 4 (30—550), 94 (175—275)	}	5,15,000	4,37,000	4,91,900
	146	177	Naib-Tahsildars (70—150)				
	390	451	Clerks 450 (30—65) 1 (15—20)	..	2,41,000	2,07,000	2,18,000
	1 600	1,628	Servants 82 (15—20) 1,446 (11—15), 83 (9), 17 (12—18)	..	2,65,000	2,46,000	2,60,700
			Temporary Establishment	..	15,000	22,000	15,000
			Deduct—Probable Savings	..	- 78,500	..	-58,300
			Total	..	9,57,500	9,12,000	9,27,300
Allowances, Hono- raria, etc.			Travelling Allowance	..	1,20,000	95,700	88,470
			Dear District Allowance	..	4,500	4,200	4,200
			Honoraria	..	..	..	30
			Total	..	1,24,500	99,900	92,700
Contingencies			Fixed Tahsil Contingencies	..	2,100	2,100	2,100
			Total—Sub-Divisional Establishment	..	10,84,100	10,14,000	10,22,100
			DETAILED ACCOUNT No. 25-E (c).— GENERAL ADMINISTRATION—OTHER ESTABLISHMENT				
			<i>Process-Serving Establishment.</i>				
			<i>Voted.</i>				
Pay of Estab- lishment.	87	87	Clerks 76 (30—80), 11 (75—100) ..	..	54,200	52,000	54,900
	68	68	Servants 64 (11—15), 4 (12—18) ..	..	11,700	10,000	11,200
			Deduct—probable savings	..	-6,900	..	-4,000
			Total	..	59,000	62,000	62,100
Allowances, Hono- raria, etc.			Travelling Allowance	..	250	300	300
			Dear District Allowance	..	450	500	500
			Total	..	700	800	800
			Total—Process-Serving Establishment	..	59,700	62,800	62,900

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 25-E (c).—GENERAL ADMINISTRATION—OTHER ESTABLISHMENTS		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41			Rs.	Rs.	Rs.	Rs.
				Brought forward ..	59,700	62,800	62,900	57,233
				<i>Allowances to District and Village Officers Voted</i>				
Allowances, Honorary, etc.			Patels and Patwaris ..	..	7,45,000	7,64,000	7,45,000	7,62,414
			Remuneration to kotwars ..	..	8,200	8,200	8,200	8,068
			Deduct.—Probable Savings ..	..	..	..	—4,700	..
			Total ..	..	7,53,200	7,72,200	7,48,500	7,70,482
Contingencies ..			Contingencies ..	..	1,79,200	1,79,000	1,79,000	1,84,196
				<i>Jaglia Establishment in Berar</i>				
Pay of Establishment.	19	19	Clerks (30—50) ..	..	9,400	9,700	9,700	9,203
Allowances, Honorary, etc.			Jaglias and Mahars ..	..	10,51,400	10,54,500	10,50,500	10,49,368
			Other Allowances ..	..	200	200	200	20
			Total ..	..	10,51,600	10,54,700	10,50,700	10,49,388
Contingencies ..			Contingencies ..	..	1,600	1,500	2,000	1,546
			Total—Allowances to District and Village Officers		19,95,000	20,17,100	19,89,900	20,14,815
				<i>Debt Conciliation Boards Voted.</i>				
Pay of Officers ..	10		Chairmen (400) ..	..	..	35,100	72,000	1,01,924
Pay of Establishment.	36		Clerks 34 (35), 17 (20) ..	..	..	7,100	18,460	18,955
	36		Servants (13) ..	..	..	2,500	8,000	6,058
			Total ..	..	..	9,600	26,400	25,013
Allowances, Honorary, etc.			Travelling Allowance ..	..	..	..	21,000	37,445
			Honoraria ..	..	..	20,500	5,900	72
			Total ..	..	..	20,500	26,900	37,517
Contingencies ..			Contingencies ..	..	..	1,400	3,400	3,718
			Total—Debt Conciliation Boards	..	..	66,600	1,28,700	1,68,172
				<i>Village Uplift Board Voted.</i>				
Pay of Establishment.	1	2	Pay of Organiser and Clerk ..	..	3,050	2,900	685	790
Allowances, Honorary, etc.			Travelling Allowance ..	..	1,200	3,600	740	..
			Purchase of books and other contingencies ..	..	950	1,100	500	287
Contingencies ..			Training classes ..	..	1,000	700	1,000	..
Grants-in-aid ..			Grants for Villages Uplift work ..	..	5,000	3,600	7,430	2,160
			Establishment of sixty-five rural uplift centres in Central Provinces and Berar. ..	..	16,800	19,000	24,785	16,285
			Deduct.—Amount transferred from the Provincial Fund for economic development and improvement of rural areas. ..	..	..	—9,200	..	—16,285
			Total ..	..	22,800	14,100	33,215	2,160
			Total—Village Uplift Board	..	28,000	21,700	35,140	3,237
			Total—Other Establishments	..	20,82,700	21,68,200	22,18,640	22,43,457

CENTRAL PROVINCES AND BERAR—EXPENDITURE

ACCOUNT No. 25-F—GENERAL ADMINISTRATION—WORKS—OFFICIAL RESIDENCES OF THE GOVERNOR		Budget Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts, 1938-39
Charged		Rs	Rs	Rs	Rs
1. For improvement of roads		10,000	5,000	5,000	11,670
2. For repairs		6,000	6,000	6,000	11,905
3. For electricity		2,500	2,500	2,500	4,595
4. For water supply		2,600	2,600	2,600	743
5. For other works		1,000	1,000	1,000	1,648
Total—Repairs		29,000	38,900	38,900	18,991
Total—Works		41,100	51,000	51,000	37,882
Total—Works		51,100	56,000	56,000	19,552
ACCOUNT No. 25-G (a)—GENERAL ADMINISTRATION—MISCELLANEOUS—DISCRETIONARY GRANTS BY HEADS OF PROVINCES LTC—VOTED					
By H. C. S. for		9,000	9,000	9,000	8,982
By H. C. S. for		5,000	4,800	5,000	4,500
By H. C. S. for		2,000	7,900	12,000	6,239
Total—Discretionary grants		26,000	21,700	26,000	20,418

ACCOUNT No. 25-G (b)—EXPENDITURE FROM
RURAL RECONSTRUCTION GRANTS—VOTED

(1) Grants by Deputy Commissioners	7,000	7,600	11,300	10,985
(2) Grants by District Officers	7,000	3,000	7,000	7,507
Total—Expenditure from rural reconstruction grants	14,000	10,600	18,300	18,492

DETAILLED ACCOUNT No. 25-H— GENERAL ADMINISTRATION— CHARGES IN ENGLAND	Budget Estimate 1940-41		Revised Estimate 1939-40		Budget Estimate, 1939-40		Accounts 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
A.—Secretary of State for India—								
Other items								
(i) Travelling outfit etc., Illness of the Governor	.	.	.	.	.	.	2,667	.
(ii) Subventions to Universities for training of I.C.S. probationers	.	.	.	6,080	..	6,080	.	6,933
Total	.	..	.	6,080	.	6,080	2,667	6,933
B.—High Commissioner for India								
(1) Salaries and expenses of the High Commissioner's Department— Share debitable to Central Pro- vinces and Berar Government	.	26,600	.	29,600	..	30,800	.	32,573
(2) Other items—								
(i) Leave salaries and deputa- tion pay	1,34,200	..	39,480	2,280	71,360	.	1,36,093	8,415
(ii) Sterling overseas pay	50,800	..	47,080	..	39,040	.	40,589	.
(iii) Allowances and cost of pas- sages to selected candi- dates for the I.C.S.	15,200	.	15,080	..	14,480	..	19,233	..
(iv) Other charges	..	240	..	..	..	..	620	517

Grant No. 9

27—ADMINISTRATION OF JUSTICE

Detailed Account No	SUMMARY	Budget Estimate 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Actuals, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		R	R	R	Rs	R	Rs	R	R
27-A	High Court	4,34 600		4 01 000		4 12 500		3 92 050	
7-B	Law Officers	58 600	1 11 700	57 800	1 11 500	56 100	1 10 400	62,295	1,12 437
27-C	Civil and Sessions Courts	1,46 200	15 57 300	94 400	15 68 570	91 746	15 74 454	1 14,613	15 19 868
27-D	Criminal Courts		1,42 203		1 91 820		1 90 180	102	1 85 509
27-E	Charges in England	66 688	20 309	93 520	2 000	95 000	18 560	81 032	7 788
	Loss or gain by Exchange			350	10			581	52
	Total	7,05 488	19 31 512	6,47 100	18 76 900	6 17 406	18,93,594	6 50 63	18 25,651
		25,37,000		25 24,000		25,56,00		24 76,327	

Units of appropriation	Numbers		DETAILED ACCOUNT No 27-A—ADMINISTRATION OF JUSTICE—HIGH COURT	Budget Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Actuals, 1938-39
	1939-40	1940-41					
				Rs.	Rs	Rs.	Rs.
Pay of Officers—Charged.	1	1	Chief Justice (4,166½)	..	50,000	40 277	40,417
	5	5	Puisne Judges (3,333½)	..	2,04,900	1,86,915	1,90,809
	1	1	Registrar (1,000—2,250)	..	17,400	14,338	16,173
	2	2	Deputy Registrars I (650—850), I (300—650)	..	19,200	17,300	20,400
	1	1	Editor, Indian Law Report, Nagpur Series (250)	..	3,000	3,000	3,000
			Deduct—Probable Savings	..	..	..	—1,200
			Total	..	2,94,500	2,61,830	2,69,599
							2,53 531

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Number:		DETAILED ACCOUNT No. 27-A.—ADMINISTRATION OF JUSTICE—HIGH COURT— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	2,94,500	2,61,830	2,69,599	2,53,531
Pay of Establishment—Charged.	89	89	Clerks and Translators 2 (250—15—400), 3 (200—10—250), 1 (100—250), 6 (100—200), 13 (60—200), 16 (50—175), 4 (50—150), 44 (30—80).	87,500	96,900	86,253	95,985
	71	71	Servants 1 (19—3—35), 17 (15—20), 50 (11—1—15), 3 (10).	12,200		12,225	
			Temporary Establishment ..	10,600	10,360	10,222	7,085
			Deduct—Probable Savings ..	—2,000	..	—1,000	..
			Total ..	1,08,300	1,07,260	1,07,700	1,03,070
Allowances, Honoraria, etc.—Charged.			Cost of passages ..	..	..	2,400	493
			Travelling allowances ..	1,800	2,500	2,500	2,516
			Dear district allowances ..	2,200	2,060	2,376	1,941
			Total ..	4,000	4,560	7,276	4,950
Contingencies—Charged.			Rent, rates and taxes ..	3,000	2,662	2,662	30,499
			Section-writing charges ..	2,000	500	1,000	
			Furniture and instruments ..	1,100	500	500	
			Purchase of books and periodicals ..	9,600	9,515	9,515	
			Purchase of typewriters ..	650	2,000	2,000	
			Other contingencies ..	10,850	12,173	12,248	
			Total ..	27,200	27,350	27,925	30,499
Total—High Court—Charged ..				4,34,000	4,01,000	4,12,500	3,92,050

Units of appropriation	Numbers			DETAILED ACCOUNT No. 27-B.— ADMINISTRATION OF JUSTICE—LAW OFFICERS				
	1939-40	1940-41		Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.	
			ENGLISH LAW OFFICERS					
Pay of Officers— Charged.	1	1	Advocate-General 1 (2,250)	..	27,000	27,000	27,000	27,000
Allowances, Honoraria, etc.— Charged.			Travelling Allowance	..	..	..	..	457
			Total—English Law Officers	..	27,000	27,000	27,000	27,457
			MOFUSSIL ESTABLISHMENT					
Allowances, Hono- raria, etc.			Travelling Allowance	..	1,500	1,800	1,500	1,762
			Pleaders' fees paid by Sessions Judges	..	44,000	52,300	40,000	39,653
			Pleaders' fees paid by Deputy Commissioners	..	6,000		5,000	9,914
			Total	..	51,500	54,100	46,500	51,329
			Countersigned.					
Contingencies			Pleaders' fees paid by Sessions Judges	..	13,000	20,000	16,000	16,655
			Pleaders' fees paid by Deputy Commissioners	..	4,000		4,000	3,980
			Contract.					
			Law charges	..	3,000	3,500	3,000	2,001
			Total	..	20,000	23,500	23,000	22,636
			Total—Mofussil Establishment	..	71,500	77,600	69,500	73,965
			Law Officers—Carried over	..	98,500	1,04,600	96,500	1,01,422

	1927-28	1928-29	1929-30	1930-31
	Rs	Rs	Rs	Rs
	10,570	10,600	10,500	11,422

GAL REMEMBRANCE

25	100—200	1,400	30,800	29,000	33,104
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1	100—200	11,400	11,400	11,400	12,375
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12	100—200	2,277	19,600	22,923	21,803
16	100—200	1,900	1,900	1,890	

Deduct—Probable savings —1,000

Total	2,100	21,560	21,823	21,803
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Traveling Allowance	200		200	1,685
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Traveling Allowance	150	80	150	164
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District Allowance	200	170	201	225
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Total	350	250	351	389
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Rents rate and taxes	Charged			111
	Voted	150	150	150
Tour Charges		50		50
Books and Periodicals		1,200	900	900
Furniture and Instruments		1,000	250	1,000
Other Contingencies		4,407	4,340	4,685
Total		6,807	5,640	6,785

Deduct—Share of contingent charges debitable to "25—General Administration—Legislative Assembly"	—2,457	—1,890	—2,459	—62
				—2,184

Total—Legal Remembrancer	71,800	67,700	70,100	73,310
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Total—Law Officers	1,70,300	1,72,300	1,66,600	1,74,732
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Charged	58,600	57,800	56,200	62,295
Voted	1,11,700	1,14,500	1,10,400	1,12,437

Units of Administration		Numbers		DETAILED ACCOUNT of 27-0- ADMINISTRATION OF JUSTICE - C AND LESSONS COLLECTED				Accounts 1939-40	
		1939-40	1940-41						
Pay of Officers— Voted.	4	9	District and Sessions Judges Judicial pay 1 (150)	1,000	15	2	1	0	1,050
	2	1	Subordinate judges I C. S. 550 — 600					4	56
									1,680
				Total	1	1	1	8	800
Pay of Officers— Voted.	5	..	District and Sessions Judges (Officiating)					1,02	100
	34	35	Subordinate judges, I Class (550—1,200)					2,20	7
	78	77	Subordinate Judges, II Class, 22 (150—600)					3,62	7
				Deduct—Probable Savings				(1,000)	..
				Total	7	2	0	63	300
Pay of Establish- ment.	673	673	Clerks 9 (200 10—300), 14 (125—3—150), 10 (10—200), 31 (75—100), 328 (30—80), 15 (40—65), 166 (30—50), 101 (25—35), 4 (33)	4,4	..			4	24
	309	309	Servants 22 (15—2—20), 227 (11—15), 14 (10—15), 42 (9), 4 (13)	44,400				51	800
			Temporary Establishment					17	300
				Deduct—Probable Savings	..	..	22	100	..
				Total	4,68	600	1,62	2	0
Allowances, Hono- raria, etc.— Chartered.			Cost of Passage	..	..			2,830	3,734
			Travelling Allowance	..	..			2,200	2,800
			Total	..	..	2,200	5,630	5,734	3,215
Allowances, Hono- raria, etc.— Voted			Travelling Allowance	..	..	24,100	24,000	24,000	23,720
			Dear District Allowance	..	..	3,700	3,430	4,200	3,768
			Total	..	..	27,800	27,430	28,200	27,488
				Carried over	..	13,72,800	13,47,400	13,33,950	12,95,295

CENTRAL PROVINCES AND BEHAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 27-C.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS— <i>concl'd.</i>		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41			Rs.	Rs.	Rs.	Rs.
			Brought forward	..	13,72,800	13,47,400	13,33,950	12,95,295
			<i>Contract contingencies.</i>					
<i>Contingencies Voted.</i>			Purchase of Books and Periodicals	..	3,700	3,700	3,700	51,958
			Service Stamps for Service of Processes	..	8,800	7,000	9,500	
			Service Postage and Telegram charges	..	15,500	15,000	16,000	
			Other Contract Contingencies	..	26,600	23,200	26,100	
			<i>Countersigned contingencies.</i>					
			Section-writing charges	..	800	800	900	594
			Diet-money and Travelling Expenses of Witnesses		16,500	19,100	16,500	20,370
			Tour charges	..	160	100	230	..
			Furniture and Instruments	..	900	1,100	800	909
			Purchase of typewriters	..	3,000	3,100	3,100	..
			Rents, rates and taxes	{ Charged	..	..	..	6,343
				{ Voted	..	7,460	8,100	7,320	135
			Compensation for plague huts	..	1,000	1,000	1,000	—15
			Other Countersigned Contingencies	..	12,380	14,000	13,000	17,654
			Total	..	96,800	96,200	98,150	97,948
			<i>Process-serving Establishment.</i>					
<i>Salaries of Establishment.</i>	159	159	Nazirs, Bailiffs and Sale-amins 3 (100—5—125), 8 (75—24—100), 58 (30—80), 2 (50—65), 27 (30—50), 61 (25—35).		1,00,600	92,000	1,00,800	1,00,295
	794	794	Process-servers (12—18)	..	1,38,800	1,10,300	1,38,500	1,22,711
			Extra peons	..	2,000	1,000	1,800	1,839
			Deduct—Probable Savings	..	—24,000		—17,200	..
			Total	..	2,17,400	2,03,300	2,23,900	2,24,845
<i>Gratuities, Honoraria, etc.</i>			Travelling Allowance	..	14,100	13,900	13,700	13,981
			Dear District Allowance	..	2,400	2,200	2,500	2,412
			Total	..	16,500	16,100	16,200	16,393
			Total—Civil and Sessions Courts	..	17,03,500	16,63,000	16,72,200	16,34,481
			Charged	..	1,46,200	94,430	97,746	1,14,613
			Voted	..	15,57,300	15,68,570	15,74,454	15,19,868

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 27-D.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39.
	1939-40	1940-41.		Rs.	Rs.	Rs.	Rs.
			General Establishment				
<i>Allowances, Honoraria, etc.</i>			Rewards	100	..	100	..
			Fees for analysis of blood-stain and other cases ..	8,600	8,700	8,600	9,958
			Fees for examination of questioned documents ..	1,300	1,300	1,300	420
			Total ..	10,000	10,000	10,000	10,378
			Countersigned Contingencies.				
<i>Contingencies.</i>			Diet-money and Travelling Expenses of Witnesses	1,24,403	1,50,120	1,23,500	1,30,898
			Other Countersigned Contingencies ..	500	..	200	189
			Contract Contingencies ..	2,300	2,900	2,300	3,874
			Total ..	1,27,203	1,53,020	1,26,000	1,34,961
			Total—General Establishment ..	1,37,203	1,63,020	1,36,000	1,45,339
			Judicial Establishment				
<i>Allowances, Honoraria, etc.</i>			Allowance to probation or Children's probation officers.	5,000	..	..	..
			Courts of Honorary Magistrates.				
<i>Pay of Establishment.</i>	108		Clerks .. ..	..	19,200	50,458	29,066
	97		Servants .. ..	..	3,200	14,636	6,445
			Temporary Establishment .. ..	..	..	3,006	84
			Deduct—Probable Savings .. ..	..	..	—25,000	..
			Total ..	..	22,400	43,100	35,595
<i>Allowances, Honoraria, etc.</i>			Honoraria .. ..	..	..	4,275	..
			Travelling Allowance .. ..	..	100	500	369
			Dear District Allowance .. ..	..	5,700	490	2,614
			Total ..	..	5,800	5,265	2,983
			Countersigned Contingencies.				
<i>Contingencies—Voted.</i>			Rents, rates and taxes { Charged .. ..	..	..	..	102
			{ Voted .. ..	..	80	1,284	113
			Other Countersigned Contingencies .. ..	..	70	1,316	775
			Contract Contingencies.				
			Service Postage and Telegram Charges .. ..	..	..	..	..
			Other Contract Contingencies .. ..	..	450	3,215	704
			Total ..	..	600	5,815	1,694
			Total—Judicial Establishment ..	5,000	28,800	54,180	40,272
			Total—Criminal Courts ..	1,42,203	1,91,820	1,90,180	1,85,611
			Charged .. ..	..	..	..	102
			Voted ..	1,42,203	1,91,820	1,90,180	1,85,509

DETAILED ACCOUNT No. 27-E.—
ADMINISTRATION OF JUSTICE—
CHARGES IN ENGLAND

A Secretary of State for India—
Law charges in connection with appeals
Share of salary of Law reporter
B High Commissioner for India—
Leave and deputation salaries
Sterling Overseas pay
Other charges

Total

Budget estimate, 1940-41		Revised estimate, 1939-40		Budget estimate, 1939-40		Accounts, 1938-39	
Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	2,000	..	2,000	..	2,000	..	1,793
520	..	520	..	520	..	..	..
47,888	18,149	75,120	..	78,800	16,560	59,018	5,978
18,280	160	17,880	..	16,640	..	22,012	17
66,688	20,309	93,520	2,000	95,960	18,560	81,032	1,828

Grant No. 10

28.—JAILS AND CONVICT SETTLEMENTS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28-A	Jails ..	76,800	6,78,082	52,245	6,84,494	74,667	6,77,480	1,01,072	6,69,666
28-B	Jail Manufactures ..	..	88,018	..	91,161	..	90,853	..	79,522
	Charges on account of persons confined or detained in Jails outside the Province.	..	100	..	100	..	..	..	..
	Total ..	76,800	7,66,200	52,245	7,75,755	74,667	7,68,333	1,01,072	7,49,188
		8,43,000		8,28,000		8,43,000		8,50,260	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS—JAILS		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41			Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE								
Pay of Officers—Charged.	1	1	Inspector-General of Prisons (2,300—2,500)	..	30,000	10,100	30,000	48,154
			Total	..	30,000	10,100	30,000	48,154
Pay of Establishment.	12	12	Clerks 1 (250—350), 1 (200—250), 3 (50—175), 2 (50—100), 5 (30—80).		15,899	16,274	15,294	15,201
	7	7	Servants 1 (15—20), 5 (11—15), 1 (10)	..	1,101		1,080	
			Total	..	17,000	16,274	16,374	15,201
Allowances, Honoraria, etc.—Charged.			Travelling Allowance	..	1,500	600	1,500	1,364
			Total	..	1,500	600	1,500	1,364
Allowances, Honoraria, etc.—			Travelling Allowance	..	400	400	400	407
			Dear District Allowance	..	180	180	180	178
			Total	..	580	580	580	585
			Grand Total	..	49,000	27,554	48,454	65,304

Units of appropriation	Numbers		DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS—JAILS— <i>contd.</i>	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	49,080	27,554	48,454	65,304
			SUPERINTENDENCE				
Contingencies—			Furniture and Instruments ..	500		500	
			Rates and taxes { Charged ..	..		..	15
			{ Voted ..	..	3,700	200	2,442
			Purchase of Books and Periodicals ..	200		200	
			Other Contingencies ..	2,600		2,800	
			Total ..	3,300	3,700	3,700	2,457
			Total—Superintendence ..	52,380	31,254	52,154	67,761
			Charged ..	31,500	10,700	31,500	49,533
			Voted ..	20,880	20,554	20,654	18,228
			Jails				
Pay of Officers—Charged.	2	2	Superintendents—(650—2,000) ..	42,000	37,152	38,967	33,014
			Special pay to Civil Surgeons ..	3,300	3,332	4,200	
			Total ..	45,300	40,484	43,167	33,014
Pay of Officers—	3	4	Superintendents 1 (500—750), 1 (400—650), 1 (300—450), 1 (250—600) and leave salary.	25,075	27,511	24,150	27,609
			Special pay to Civil Surgeons ..	4,620	6,793	5,260	7,176
			Total ..	29,695	34,304	29,410	34,785
Pay of Establishment.	73	77	Jailors, Deputy and Assistant Jailors, Assistant Superintendent, 2 (300—350), 3 (250—300), 15 (120—250), 2 (100—150), 1 (100—200), 50 (50—100), 3 (50—90), 1 (35—50).	1,03,000	99,337	99,000	1,01,762
	6	6	Teachers 1 (50—100), 5 (40—60) ..	4,410	4,275	4,200	4,121
	2	2	Matrons (70—100) ..	2,218	1,990	2,000	1,41,853
	554	584	Warders 4 (42), 79 (22—32), 482 (18—22), 17 (15—21), 2 (17—21). Extra and temporary guards ..	1,48,367	1,44,061	1,44,664	
				3,500	3,500	3,500	2,621
			Medical Establishment.				
	22	22	Assistant Medical Officers (60—150) ..	19,632	17,514	19,000	19,485
	6	6	Servants (20—45) ..	2,500	2,476	2,200	2,298
			Deduct—Probable savings ..	—4,000	..	—4,000	..
			Total ..	2,79,627	2,73,153	2,70,564	2,72,140
Allowances, Honoraria, etc.—Charged.			Travelling Allowance ..	..	1,061	..	..
Allowances, Honoraria, etc.—			Travelling Allowance ..	5,500	5,240	5,650	5,298
			Compensatory Allowance to Assistant Medical Officers ..	3,390	3,375	4,700	7,766
			Dear District Allowance ..	4,440	3,842	3,939	
			Rewards ..	1,020	943	900	1,316
			Total ..	14,350	13,400	15,189	14,380
			Carried over ..	3,68,972	3,62,402	3,58,330	3,54,319

CENTRAL PROVINCES AND DEKAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS— JAILS— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	3,68,972	3,62,402	3,58,330	3,54,319
			<i>Countersigned Contingencies.</i>				
Contingencies—			Rates and taxes { <i>Charged</i> .. ..	..	..	..	18,419
			{ <i>Voted</i> ..	19,040	19,815	19,923	..
			Charges for live-stock, tools and plant ..	5,200	6,531	4,800	6,559
			Dietary charges ..	1,56,000	1,54,460	1,57,000	1,57,408
			Hospital charges ..	15,000	16,748	14,000	15,216
			Clothing and bedding ..	38,000	35,965	40,000	45,350
			Sanitation charges ..	5,000	3,934	4,200	4,167
			Charges for moving prisoners ..	16,000	19,722	18,000	17,716
			Other Countersigned Contingencies ..	42,000	42,253	48,000	45,658
			Contract Contingencies ..	4,000	3,774	3,500	3,296
		Total ..	3,00,240	3,03,202	3,09,423	3,13,789	
		Total—Jails ..	6,69,212	6,65,604	6,67,753	6,68,108	
		<i>Charged</i> ..	45,300	41,545	43,167	51,433	
		<i>Voted</i> ..	6,23,912	6,24,059	6,24,586	6,16,675	
		LOCK-UPS					
Pay of Officers..		Special Pay to Assistant Surgeons ..	120	120	120	101	
		Total ..	120	120	120	101	
Pay of Establishment.		Allowance to Medical Assistants ..	60	25	60	74	
		Special pay to clerks ..	60	60	60		
		Total ..	120	85	120	74	
		<i>Countersigned Contingencies.</i>					
Contingencies—			Rates and taxes { <i>Charged</i> .. ..	..	..	..	106
			{ <i>Voted</i> ..	..	..	..	..
			Pay of menials ..	1,050	1,062	900	1,053
			Other Contingencies ..	32,000	38,614	31,100	33,535
			Total ..	33,050	39,676	32,000	34,694
		Total—Lock-ups—Voted ..	33,290	39,881	32,240	34,869	
		Grand Total—Jails ..	7,54,882	7,36,739	7,52,147	7,70,738	
		<i>Charged</i> ..	76,800	52,245	74,667	1,01,072	
		<i>Voted</i> ..	6,78,082	6,84,494	6,77,480	6,69,666	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 28-B.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	8	8	Deputy Superintendents of Factories, Tent Masters, carpenters, etc., 1 (300—400), 1 (250—350), 1 (75—125), 1 (50—70), 1 (30—50), 1 (50—75), 1 (40—60), 1 (40—50) and special pay (150).	15,500	15,176	15,000	14,488
			Total	15,500	15,176	15,000	14,488
Allowances, Honoraria, etc.			Travelling Allowance	200	280	200	200
			Dear District Allowance	18	17	18	10
			Total	218	297	218	210
Countersigned Contingencies							
Contingencies			Purchase of raw materials	68,800	72,000	72,000	60,530
			Other Countersigned Contingencies	4,700	4,853	4,900	5,690
			Quinine manufacturing charges	1,000	1,000	900	815
			Contract Contingencies	300	335	335	289
			Total	74,800	78,188	78,135	67,324
Establishment charges payable to or recoverable from other Governments, Departments, etc.			Deduct—Recoveries from the Public Health Department of the cost of manufacturing quinine tablets.	—2,500	—2,500	—2,500	—2,500
			Total Jail Manufactures (Voted)	68,018	91,161	90,853	79,522

Grant No. 11*

29.—POLICE

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29-A	Superintendence ..	94,621	49,623	1,01,764	49,531	82,241	48,885	83,360	47,321
29-B	District Executive Force	3,27,718	45,81,447	3,34,663	46,88,733	3,49,260	46,55,923	3,66,058	45,97,712
29-C	Police Training Schools	18,798	1,00,333	15,412	1,08,023	14,350	1,04,853	14,475	1,03,987
29-D	Railway Police ..	30,273	3,23,704	29,741	3,17,621	37,460	3,17,470	30,340	3,23,965
29-E	Criminal Investigation Department.	38,253	1,22,790	38,060	1,25,972	39,290	1,28,048	39,226	1,30,370
29-F	Charges in England ..	1,09,440	..	1,37,000	..	1,59,960	3,320	1,94,714	5
	Loss or gain by exchange	..	..	480	..	..	..	1,214	..
	Total ..	6,19,103	51,77,897	6,57,120	52,89,880	6,82,501	52,58,499	7,29,387	52,03,360
		57,97,000		59,47,000		59,41,000		59,32,747	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 29-A.—POLICE—SUPERINTENDENCE	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	Inspector-General (2,250—125—2,750) ..	32,210	92,074	27,867	79,401
	2	2	Deputy Inspectors-General (1,750—100—2,150) ..	48,804		48,674	
	..	1	Officer on special duty ..	9,107		3,990	
			Total ..	90,121	96,064	76,541	79,401
Pay of Establishment.	22	22	Clerks 1 (200—10—300), 1 (200—10—250), 2 (150—10—200), 10 (50—5—125—10—175), 1 (75—5—175), 7 (30—2—40—2—8—0—65—3—80).	31,907	40,970	31,195	39,247
	25	25	Servants 1 (19—35), 1 (15— $\frac{1}{2}$ —20), 22 (11— $\frac{1}{2}$ —15), 1 (10).	3,962		3,629	
	20	20	Constabulary 12 (16—20), 2 (18—22), 1 (24), 1 (28), 3 (32), 1 (35).	5,312		5,349	
			Total ..	41,181	40,970	40,173	39,247
Allowances, Honoraria, etc.—Charged.			Uniform and charger allowance ..	..	1,200	1,200	..
			Cost of Passages ..	..	..	..	..
			Travelling Allowance ..	4,500	4,500	4,500	3,959
			Total ..	4,500	5,700	5,700	3,959
Grand Total ..				1,35,802	1,42,734	1,22,414	1,22,601

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 29-A.—POLICE— SUPERINTENDENCE—concl'd.	Budget Estimate, 1940-41	Revised Estimate 1939-40.	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,35,802	1,42,734	1,22,414	1,22,607
			SUPERINTENDENCE—concl'd.				
Allowances, Hono- raria, etc.— Voted.			Travelling Allowance	1,500	1,800	1,800	1,400
			Dear District Allowance	942	761	912	730
			Total ..	2,442	2,561	2,712	2,130
Contingencies ..			Furniture and Instruments	250	6,000	250	5,944
			Books and Periodicals	250		250	
			Other Contingencies	5,500		5,500	
			Total ..	6,000	6,000	6,000	5,944
			Total Superintendence ..	1,44,244	1,51,295	1,31,126	1,30,681
			Charged ..	94,621	1,01,764	82,241	83,360
			Voted ..	49,623	49,531	48,885	47,321
			DETAILED ACCOUNT No. 29-B.—POLICE— DISTRICT EXECUTIVE FORCE				
			District Police				
Pay of Officers— Charged.	17	18	District Superintendents (650—1,450) ..	2,23,285	2,32,312	2,22,169	2,24,504
	18	18	Assistant District Superintendents (350—700) and special pay.	74,993	70,485	95,491	50,063
			Total ..	2,98,278	3,02,797	3,17,660	2,74,567
Pay of Officers— Voted.	2	1	District Superintendents (650—1,450) ..	9,931	22,518	23,400	24,080
	17	17	Deputy Superintendents 2 (800) and 15 (200—700)	85,361	80,448	85,248	83,500
			Total ..	95,292	1,02,966	1,08,648	1,07,580
			Carried over ..	3,93,570	4,05,763	4,26,308	3,82,147

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Number		DETAILED ACCOUNT No 29-B—POLICE— DISTRICT EXECUTIVE FORCE— <i>contd</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
	1939-40	1940-41		Rs	Rs	Rs	Rs
			Brought forward	3,9,570	4,05,763	4,26,308	3,82,147
			<i>Police Force</i>				
of Establish- ment	818	825	Executive Subordinates 676 (65 to 140), 24 (150 to 200), 118 (150 to 300) and allowances	11,02,629	10,63,000	11,27,728	10,82,050
	10,001	10,092	Constabulary 110 (8), 5,160 (16—20), 5,140 (18—22), 144 (24), 124 (28), 113 (32), 762 (30), 393 (35), 110 (42) and allowances.	25,63,913	24,92,000	25,48,693	24,68,490
	3	8	Mounted Constabulary 58 (16—20), 5 (24—32)	1,968	5,000	14,470	13,514
			Deduct—Probable Savings	—1,17,585		—1,02,891	
			Total Police Force	35,50,925	35,60,000	35,88,000	35,64,054
			<i>Office Establishment.</i>				
	180	181	Clerks 138 (30 to 80), 8 (75—5—100), 3 (90—5—110), 13 (100—5—125), 11 (100—5—130), 8 (120—5—150)	1,50,790	1,46,336	1,51,000	1,45,427
	19	19	Servants 19 (15—1—20)	4,365	4,171	4,375	4,035
			Deduct—Probable Savings	—4,825		—2,375	
			Total Office Establishment	1,50,330	1,50,507	1,53,000	1,49,462
			<i>Medical Establishment</i>				
	19	19	Assistant Medical Officer (60—150)	10,595	12,034	11,000	11,154
			Allowance to Medical Assistants	1,000	911	2,000	1,058
	19	19	Servants (15—45)	8,800	8,351	9,000	8,318
			Total	20,405	21,296	22,000	20,530
			Total Pay of Establishment	37,21,660	37,31,803	37,63,000	37,34,046
allowances, Hono- aria, Charged.			Cost of Passages	3,440	5,940	5,940	20,025
			Travelling Allowance	22,000	22,526	22,200	21,501
			Grants for the maintenance of uniform and charges— Charged.	4,000	3,400	3,400	2,600
			Total	29,440	31,866	31,540	44,126

31,44,300 31,69,221 32,20,840 31,60,580

CENTRAL PROVINCES AND BELAR EXPENDITURE

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Unit of appropriation	1930-31	1931-32	1932-33	1933-34
Allowances, Honorary, Voted				
Chief Clerk				400
Chief Clerk				
Deputy Clerk				449
Honorary Clerk				435
Allowance for the Chief Clerk of the Police				9
Allowance for the Chief Clerk of the Police				7
Special Extra				
Revenue				
Honorary				

Foot .. 784 870 439 200 90 517 12 69

Counter-signed Contingencies.

Contingencies—

Rates and Taxes	Chartered				47,166
	Voted				
		50,105	59,728	51,000	4,641
Hospital charges		16,000	16,017	16,000	15,545
Purchase of Arms, Ammunition and Ordnance		26,410	27,000	23,847	24,530
Grants to Lines Fund		3,800	3,368	4,205	3,858
Purchase of Tents		2,754	7,410	7,110	7,220
Purchase of Furniture and Instruments		1,275	705	705	1,535
Purchase of typewriters		2,600	1,965	1,965	460
Tour charges		9,200	9,827	8,500	8,725
Carried over		1,12,147	1,25,020	1,13,332	1,13,883

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Particulars	1939-40	1940-41	Budget 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
			Rs	Rs	Rs	Rs
Brought forward			1,12,147	1,25,620	1,13,332	1,13,883
<hr/>						
<i>Contract Contingencies—continued</i>						
Outfitting			700	6,000	5,815	72,252
Supply of Requisites to non-officials			500	5,500	5,500	4,534
Police Clothing			16,000	16,000	16,000	16,733
Clothing Kit and Accoutrements			1,04,160	1,51,225	1,51,228	99,916
Allowance to recipients of the King's Police Medal of the Imperial Order			2,460	2,440	2,340	1,923
Allowance to recipients of the Indian Police Medal			255	255	195	46
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<i>Contract Contingencies</i>						
Conveyance of Police Clothing, Kit and Accoutrements			2,600		4,600	
Conveyance Charges of Arms and Ammunition	..		1,600		1,400	
Service Postage and Telegram Charges			44,300	69,000	44,000	65,092
Purchase of Books and Periodicals	..		900		1,000	
Other Contract Contingencies	..		16,024		16,000	
Total Contingencies	..		3,79,298	4,14,440	3,93,410	3,74,478
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Grants to mission and private hospitals for medical aid to police staff			318	318	318	282
Total District Police			49,09,165	50,23,396	50,05,123	49,63,770
Charged	..		3,27,718	3,34,663	3,49,200	3,66,058
Voted	..		45,81,447	46,88,733	46,55,923	45,97,712
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<i>Other Police</i>						
<i>Police supplied to private Companies and persons</i>						
Pay of Establishment	..		4,128	4,128	4,128	4,640
Dear District and other allowances	..		306	306	306	340
Total	..		4,434	4,434	4,434	4,980
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Deduct—Contributions	..		-4,434	-4,434	-4,434	-4,980
Net Total Other Police	..					
Total District Executive Force	..		49,09,165	50,23,396	50,05,123	49,63,770
Charged	..		3,27,718	3,34,663	3,49,200	3,66,058
Voted	..		45,81,447	46,88,733	46,55,923	45,97,712

CENTRAL PROVINCES AND BLAR -EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNTS POSTED BY VOUCHERS	REVENUE	EXPENDITURE	Revised Estimate 1939-40	Budget Estimate, 1939-40	Accounts 1939-39
	1939-40	1940-41						
			Trimm College, Sagar				Rs.	Rs.
Pay of Officers— Charged	1	1	Principal	1	1	14,200	14,200	13,800
						14,200	14,200	13,800
Pay of Establish- ment	50	1	Executive Officer	1	1	7,500	7,500	28,555
	14	14	General	1	1	412	412	411
	1		Special pay			1,560	1,560	
	1	1	Chief Clerk			1,500	1,500	2,800
	1	1	Servant			1,000	1,000	
			Deduct Profit			-1,000	-1,000	
						17,520	35,140	53,000
								53,520
Allowances, Hono- raria, etc.— Charged			Travelling Allowance			150	150	150
Allowances, Hono- raria, etc.—			Travelling Allowance			1,100	1,100	1,100
			Reward			60	60	
			Scholarship			1,450		
			Dear District Allowance					
						7,600	1,160	1,160
								734
Contingencies—			Contract Contingencies					
			Electricity Taxes—Charged					450
			Petty Construction and Repair				750	
			Purchase of Arms and Ammunition				96	
			Grants to line function			7,100	25	6,380
			Rents, rates and taxes			1,000	1,041	
			Other Contingencies			6,000	4,336	
			Contract Contingencies					
			Purchase of Books and Periodicals			2,600	650	1,840
			Other Contract Contingencies			1,744	1,867	
						12,715	9,700	8,765
								8,686
			Total Trimm College, Sagar			56,686	59,325	57,280
								59,246
						18,798	15,412	14,350
						37,890	43,913	44,989

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 29-C.—POLICE— POLICE TRAINING SCHOOLS— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
			Police Constables' Training Schools				
Pay of Officers— Voted.	2	2	Superintendents (200—700) and special pay (100).	12,786	12,611	12,446	12,260
			Total ..	12,786	12,611	12,446	12,260
Pay of Establish- ment.	11	11	Executive Subordinates 2 (150—300), 9 (65—140) ..	18,994	34,979	18,734	18,586
	32	32	Constabulary 2 (42), 2 (32), 4 (28), 4 (24), 16 (18 to 22), 4 (16 to 20) and special pay.	10,079		10,453	9,596
	2	2	Clerks 2 (100—5—130)	2,582		2,670	4,728
	1	1	Teacher (70—4—150)	1,064		920	
	6	6	Servants 4 (15), 2 (11)	1,273		1,512	406
			Allowance to Assistant Medical Officers	240		240	150
			Total ..	34,232	34,979	34,529	33,466
Allowances, Hono- raria, etc.			Travelling Allowance ..	3,300	4,172	2,500	3,406
			Dear District Allowance ..	1,106	1,142	1,142	897
			Total ..	4,406	5,314	3,642	4,303
Contingencies—			Countersigned Contingencies				
			Rates and taxes—Charged ..	..	..	..	218
			Purchase of Furniture ..	150	6,606	175	5,016
			Purchase of Arms and Ammunition ..	185		108	
			Grants to Lines Fund ..	400		440	
			Other Contingencies ..	5,884		5,883	
			Contract Contingencies.				
			Purchase of Books and Periodicals ..	650	4,600	650	3,953
			Other Contract Contingencies ..	3,750		4,050	
			Total ..	11,019	11,206	11,306	9,187
			Total Police Constables' Training Schools ..	62,443	64,110	61,923	59,216
			Grand Total Police Training Schools ..	1,19,131	1,23,435	1,19,203	1,18,462
			Charged ..	18,798	15,412	14,350	14,475
			Voted ..	1,00,333	1,08,023	1,04,853	1,03,987

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 29-D.—POLICE—RAILWAY POLICE.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—Charged.</i>	3		<i>District Superintendents 2 (650—1,450) and Asst. Dist. Supdt. 1 (355—700) and special pay 2 (150) and 1 (100).</i>		27,673	35,960	28,046
			Total	..	27,673	35,960	28,046
<i>Pay of Officers—Voted.</i>			Pay of Officers—Voted	..	..	..	781
<i>Pay of Establishment.</i>	49		Executive Subordinates 36 (65—140), 5 (150—5—200), 8 (150 to 300).	..	75,248	77,212	73,173
	473		Constabulary 8 (8), 61 (16—20), 322 (18—22), 1 (24), 1 (28), 39 (30), 1 (32), 29 (35), 15 (42).	..	1,27,812	1,29,128	1,26,188
	16		Clerks 12 (30—80), 2 (75—5—100), 1 (100—5—130), 1 (120—5—150).	..	12,742	14,177	12,962
	2		Servants (15—1—20)	..	445	471	275
			Deduct—Probable Savings	..	..	—4,988	..
			Total	..	2,16,247	2,16,000	2,12,598
<i>Allowances, Honorary, etc.—Charged.</i>			Travelling Allowance	..	2,068	1,500	1,698
			Total	..	2,068	1,500	1,698
<i>Allowances, Honorary, etc.—</i>			Travelling Allowance	..	16,648	17,696	15,799
			House-rent Allowance	..	..	240	3,649
			Dear District Allowance	..	1,204	1,332	
			Allowance to the recipients of the King's Police Medal or the Bar thereto.	..	150	150	
			Allowance to the recipients of Indian Police Medal	..	..	..
			Rewards	..	425	425	
			Allowance for the upkeep of uniform	..	2,120	2,120	
			Honoraria	..	72	72	
			Total	..	20,619	22,035	19,448
<i>Contingencies—</i>			<i>Countersigned Contingencies.</i>				
			Rates and Taxes	..	..	..	596
			Purchase of arms and ammunition	..	991	991	89,689
			Tour charges	..	75	75	
			Special rewards to informers	..	135	135	
			Rent of quarters to Policemen and rates and taxes..	..	55,051	53,643	
			Clothing, Kit and Accoutrements and Miscellaneous	..	20,006	20,169	
			Other Contingencies	..	2,667	2,592	
			<i>Contract Contingencies.</i>				
			Purchase of Books	..	1,830	70	1,449
			Other Contract Contingencies	..	..	1,760	
			Total	..	80,755	79,435	91,734
			Total Railway Police	..	(a) 3,47,362	3,54,930	3,54,103
			Charged	..	29,741	37,460	30,349
			Voted	..	3,17,621	3,17,470	3,23,755

(a) The figures have been split up into supervising staff and rank and file and shown separately.

CENTRAL PROVINCES AND BERAR - EXPENDITURE

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 29-D.—POLICE— RAILWAY POLICE	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
Western Section—							
Supervising Staff.							
Pay of Officers—Charged.							
Pay of Officers—Charged.	1	District Superintendent 1 (650—1,450) and special pay 1 (150).	14,760	..	..	..
<hr/>							
Pay of Establishment.	34	Executive Subordinates	54,225	..	..	..
	9	Clerks	7,087	..	..	..
	1	Servant	240	..	..	..
	Total ..		61,552	..	..	..
<hr/>							
Allowances, Honorary, etc.—Charged.		Travelling Allowance	1,000	..	..	..
<hr/>							
Allowances, Honorary, etc.—		Travelling Allowance	9,429	..	..	..
		House-rent Allowance	240	..	..	..
		Allowance for the recipients of Indian Police Medal ..	150	
		Upkeep of uniform	1,460	
	Total ..		11,279	
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Contingencies—							
Countersigned Contingencies.							
		Purchase of Arms and Ammunition	172	
		Tour charges	40	..	..	..
		Special rewards	100	..	..	..
		Rents of quarters to policemen	12,653	
		Rates and taxes	28	
		Miscellaneous charges	7,563	
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Contract Contingencies.							
		Purchase of books	100	
		Other Contract Contingencies	990	
Total ..		21,566	..	..	..	..
Total Supervising Staff ..		1,10,157	..	..	..	..
<hr/>							
Rank and File.							
Pay of Establishment.	310	Constabulary	85,300	..	..	..
<hr/>							
Allowances, Honorary, etc.—		Travelling allowance on transfer	27	..	..	..
		Other travelling allowance	3,878	..	..	..
		Dear district allowance	900	..	..	..
		Rewards	300	..	..	..
		Honorary	48	..	..	..
Total ..		5,153	..	..	..	..

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 29-10.—POLICE—RAILWAY POLICE— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
			Brought forward	..	90,453	..	..
			Western Section— <i>concl.</i>				
Contingencies—			Purchase of arms, etc.	..	634	..	..
			Rates and taxes	..	4,533	..	..
			Rent of quarters to policemen	..	19,361	..	..
			Clothing, kit, etc.	..	4,928	..	..
			Other Contingencies	..	550	..	..
			Total	..	30,036	..	..
			Contract Contingencies	..	40	..	..
			Total Rank and File	..	1,20,529	..	..
			Total Western Section	..	2,30,686	..	..
			Charged	..	15,760	..	..
			Voted	..	2,14,926	..	..
			Eastern Section				
Pay of Officers—Charged.			1 District Superintendent, (650—1,450) and special pay		13,513	..	..
Pay of Establishment.			15 Executive subordinates	..	23,429	..	..
			7 Clerks	..	5,407	..	..
			1 Servant	..	240	..	..
			Total	..	29,076	..	..
Allowances, etc.—Charged.			Travelling allowance	..	1,000	..	..
Allowances, Honoraria, etc.—Voted.			Travelling allowance	..	4,812	..	..
			Allowance for upkeep of uniform	..	660	..	..
			Total	..	5,472	..	..
			Carried over		49,661	..	..

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 29-D.—POLICE—RAILWAY POLICE—concl'd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	49,061	..	..	..
			Eastern Section—concl'd.				
Contingencies—Voted.			<i>Countersigned Contingencies</i>				
			Purchase of arms, etc. ..	86	..	..	..
			Tour charges ..	35	..	..	..
			Special rewards ..	30	..	..	..
			Rent of quarters to policemen ..	3,325	..	..	..
			Miscellaneous charges ..	7,304	..	..	..
			Other Contract Contingencies ..	760	..	..	..
			Total ..	11,538	..	..	..
			Total Supervising Staff ..	60,599	..	..	..
			<i>Rank and File.</i>				
Pay of Establishment—Voted.	161		Constabulary ..	43,204	..	..	..
Allowances, etc.—Voted.			Travelling allowance on transfer ..	70	..	..	..
			Other travelling allowance ..	2,500	..	..	..
			Dear district allowance ..	396	..	..	..
			Special rewards ..	125	..	..	..
			Honoraria ..	24	..	..	..
			Total ..	3,115	..	..	..
Contingencies—Voted.			Purchase of arms ..	317	..	..	..
			Rates and taxes ..	1,508	..	..	..
			Rent of quarters ..	11,882	..	..	..
			Clothing, kit, etc. ..	2,576	..	..	..
			Other Contingencies ..	50	..	..	..
			Contract Contingencies ..	40	..	..	..
			Total ..	16,373	..	..	..
			Total Rank and File ..	62,692	..	..	..
			Total Eastern Section ..	1,23,291	..	..	..
			Total Railway Police ..	3,53,977	..	..	..
			Charged ..	30,273	..	..	..
			Voted ..	3,23,704	..	..	..
Pay of Officers—Charged.			DETAILED ACCOUNT No. 29-E.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT				
	2	1	Deputy Inspector-General, C. I. D., and Assistant to the Deputy Inspector-General, 1 (1,750—100—2,150), 1 (650—1,450) and special pay to Assistant I (200).	37,253	37,060	38,290	37,955
			Total ..	37,253	37,060	38,290	37,955
Pay of Officers—Voted.	1	1	Deputy Superintendent I (200—700) and special pay (75).	6,940	6,554	10,500	11,425
			<i>Police Force.</i>				
Pay of Establishment.	24	24	Executive Subordinates 10 (65—140), 14 (150—300) and special pay	58,976	58,952	60,959	59,653
	18	18	Constabulary 14 (15—20), 3 (18—22), 1 (35) and special pay	4,504	4,584	4,584	4,413
			Total ..	63,480	63,536	65,543	64,066
			Carried over ..	1,02,673	1,07,150	1,14,335	1,12,448

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 29-E.—POLICE— CRIMINAL INVESTIGATION DEPARTMENT— <i>continued</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,07,673	1,07,150	1,14,333	1,13,448
			<i>Office Establishment.</i>				
	27	27	Clerks 1 (50-80), 9 (55-80), 8 (50-175), 1 (80-175), 3 (80-200), 1 (125-175), 1 (200-300), 2 (200-300), 1 (250-400).	36,154	37,955	37,955	36,476
	4	4	Servant (19-35)	674	638	638	
			Total ..	36,828	38,591	38,591	36,476
<i>Allowances, Honoraria, etc.— Charged.</i>			<i>Travelling Allowance</i>	1,000	1,000	1,000	1,271
			Total ..	1,000	1,000	1,000	1,271
<i>Allowances, Honoraria, etc.—Voted.</i>			<i>Travelling Allowance</i>	8,000	9,250	6,000	9,975
			<i>Dear District Allowance</i>	452	451	414	351
			<i>Allowance to the recipients of the King's Police Medal or the Bar thereto.</i>				103
			<i>Allowance to the recipients of the Indian Police Medal.</i>	9	90	90	82
			Total ..	8,542	9,791	6,504	10,511
<i>Contingencies</i> ..			<i>Furniture and Instruments</i>	250	7,500	200	7,890
			<i>Other Contingencies</i>	6,550		6,050	
			<i>Books and Periodicals</i>	200		200	
			<i>Purchase of typewriter</i>			460	
			Total ..	7,000	7,500	6,910	7,890
			Total Criminal Investigation Department ..	1,61,043	1,64,032	1,67,338	1,69,596
			<i>Charged</i> ..	38,253	38,060	39,290	39,226
			<i>Voted</i> ..	1,22,790	1,25,972	1,28,048	1,30,370

DETAILED ACCOUNT No. 29-F.— POLICE—CHARGES IN ENGLAND		Budget estimate, 1940-41		Revised estimate, 1939-40		Budget estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>High Commissioner for India</i>									
Leave and deputation salaries ..		28,760		56,560		73,520	3,320	1,31,021	
Sterling Overseas pay ..		79,480		79,240		86,440		63,693	
Other Charges ..		800		800					5
<i>Secretary of State</i>									
Other Charges ..		400		400					
Total ..		1,09,440		1,37,000		1,59,960	3,320	1,94,714	5

CENTRAL PROVINCES AND BERAR—EXPENDITURE

*36.—SCIENTIFIC DEPARTMENTS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39	
		Voted	Voted	Voted	Charged	Voted
		R	Rs	Rs	Rs	Rs
36-A	Museums	14,460	15,000	15,500	84	15,105
36-B	Charges in England	40				
	Total	14,500	15,000	15,500	84	15,105
		14,500	15,000	15,500	15,189	

Units of Appropriation	Numbers		DETAILED ACCOUNT No. 36-A—MUSEUMS—CENTRAL MUSEUM AT NAGPUR		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41			Rs	Rs	Rs	Rs
Staff of Officers—Voted	1	1	Curator (200—15—500)	..	2,790	2,610	2,610	2,430
			Total	..	2,790	2,610	2,610	2,430
Staff of Establishment	1	1	Coin Expert (100—10—200)	..	2,400	2,400	2,400	6,408
	4	4	Clerk I (30—80), Modeller-artist I (40—60), Guide Lecturer I (30), Fieldman I (3)—65.	..	2,663	2,185	1,703	
	15	15	Servants I (25), 14 (10—15)	..	2,433	2,204	3,175	
			Total	..	7,496	6,789	7,278	6,408
Allowances Honorary, etc.—Voted			Travelling Allowance	..	614	400	400	398
			Dear District Allowance	..	306	258	269	225
			Total	..	920	658	669	623

Countersigned Contingencies.

Contingencies—Voted.	Purchase of furniture	..	..	..	120	4,943	2,000	5,728
	Rates and taxes	..	..	..	3,134		120	
	Other Contingencies	..	..	..			2,823	
	Total	..	..	..	3,254	4,943	4,943	5,728
	Total Museums	..	..	..	14,460	15,000	15,500	15,189
	Charged	..	..	..				84
	Voted	..	..	..	14,460	15,000	15,500	15,105

DETAILED ACCOUNT No. 36-B.—CHARGES IN ENGLAND

Other Charges—Publications

40

Total Charges in England

40

CENTRAL PROVINCES AND BERAR--EXPENDITURE

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Grant No. 12

37. - EDUCATION

Detailed Account No	SUMMARY	Budget Estimate 1940-41		Revenue, 1940-41		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		R	Rs	R	Rs	R	Rs	Rs	Rs
A.—University—									
	Grants to Nagpur University.		45,512		45,000	..	15,732		15,652
37-A(a)	Government Arts Colleges.	4,000	6,15,964	33,243	6,02,250	40,800	5,83,069	41,733	5,62,215
37-A(b)	Grants to Non-Government Arts Colleges.		42,914	.	40,665	.	40,835		30,319
37-A(c)	Government Professional Colleges.	18,600	71,677	18,174	70,576	6,885	65,582	17,803	71,362
Total University		22,600	7,76,371	51,417	7,58,521	47,685	7,35,218	59,536	7,09,578
B.—Secondary—									
37-B (d)	Government Secondary Schools.		10,81,772	.	10,79,287	..	10,89,991	11,422	10,62,909
37-B (e)	Direct Grants to Non-Government Secondary Schools.		3,60,412		3,68,241	..	3,69,700	..	3,52,137
37-B (f)	Grants to Local Bodies for Secondary Education.	..	1,29,000	..	1,30,035	..	1,24,107	..	1,29,692
Total Secondary		..	15,71,184	..	15,77,563	..	15,83,798	11,422	15,44,738
Carried over		22,600	23,47,555	51,417	23,36,084	47,685	23,19,016	70,958	22,54,316

37.—EDUCATION—*contd.*

Detailed Account No.	SUMMARY— <i>contd.</i>		Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
			Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
	Brought forward	..	22,600	23,47,555	51,417	23,36,084	47,685	23,19,016	70,953	22,54,316
	C.—Primary—									
37-C (g)	Government Primary Schools.	..		3,47,503	..	4,62,972	..	4,23,127	3,275	4,68,022
37-C (h)	Direct Grants to Non-Government Primary Schools.	..		71,174	..	66,117	..	68,039	..	67,838
37-C (i)	Grants to Local Bodies for Primary Education.	..		15,05,678	..	14,99,095	..	16,04,701	..	14,72,504
	Works	..	..	..	..	..	..	..	..	5,525
	Total Primary	..	..	19,24,355	..	20,28,184	..	20,95,867	3,275	20,13,889
	D.—Special—									
37-D (j)	Government Special Schools.	..		3,56,879	..	3,52,211	..	3,88,297	3,373	3,76,948
37-D (k)	Direct Grants to Non-Government Special Schools.	..		9,414	..	9,278	..	9,283	..	8,687
	Total Special	..	..	3,66,293	..	3,61,489	..	3,97,580	3,373	3,85,635
	E.—General—									
37-E (l)	Direction	..	25,740	99,112	25,500	1,30,707	26,145	1,20,792	27,032	98,765
37-E (m)	Inspection	..	..	3,28,026	14,505	3,23,722	8,760	3,44,984	21,750	3,74,591
37-E (n)	Scholarships	..	..	74,160	..	70,478	..	72,856	..	73,937
37-E (o)	Miscellaneous	..	300	1,63,579	..	1,44,262	350	1,69,885	267	98,729
	Total General	..	26,040	6,64,877	40,005	6,69,169	35,255	7,08,517	49,049	6,46,022
37-F (p)	Charges in England	..	20,160	120	41,880	2,640	69,720	3,160	78,087	11,139
	Loss or gain by exchange	..	..	..	122	10	..	..	532	69
	Grand Total		68,400	53,03,200	1,33,424	53,97,576	1,52,660	55,24,140	2,05,274	53,11,070
			53,72,000		55,31,000		56,76,000		55,16,314	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 37-A (a).—EDUCATION—UNIVERSITY—GOVERNMENT ARTS COLLEGES—concl'd.					
	1939-40	1940-41	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.		
			Brought forward ..	5,36,741	5,47,644	5,41,220	5,27,366	
Allowances, Honorary, etc.—Charged.			Travelling Allowance ..	..	50	..	205	
Allowances, Honorary, etc.—Voted.			Travelling Allowance ..	..	350	250	300	448
			Dear District Allowance ..	..	756	732	918	1,723
			Allowance to Medical Assistants ..	..	1,200	1,007	1,200	
			Total ..	..	2,306	1,989	2,418	2,171
Contingencies—Charged.			Rates and taxes—Charged ..	..	..	..	..	4,727
Contingencies—Voted.			Contract Contingencies.					
			Books and Maps ..	..	4,300	4,250	4,250	28,885
			Other Contract Contingencies ..	..	25,800	26,762	25,750	
			Countersigned Contingencies.					
			Furniture and Apparatus ..	..	29,125	34,250	26,925	40,624
			Customs duty on imported stores ..	..			2,210	
			Other Countersigned Contingencies ..	..	17,067	15,706	17,166	
			Rates and taxes ..	..	4,625	4,872	3,930	..
			Total ..	..	80,917	85,840	80,231	69,509
			Total Arts Colleges ..	..	6,19,964	6,35,523	6,23,869	6,03,978
			Charged ..	..	4,000	33,243	40,800	41,733
			Voted ..	..	6,15,964	6,02,280	5,83,069	5,62,245
DETAILED ACCOUNT No. 37-A (b).—EDUCATION—UNIVERSITY—GRANTS TO NON-GOVERNMENT ARTS COLLEGES								
Grants-in-aid ..			Grants for Maintenance ..	..	42,668	40,665	40,585	30,319
			Grants to Provident Fund for teachers ..	..	250	..	250	
			Total ..	..	42,918	40,665	40,835	30,319

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 37-A (c).—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
Training College, Jubbulpore							
Pay of Officers—Charged.	1	1	Principal (1,250—1,500) and special pay (150) ..	18,600	17,912	5,800	17,312
<hr/>							
Pay of Officers—Voted	4	4	Professors 2 (250—800) 1 (350—1,250) 1 (200—500)	31,424	29,840	25,563	22,715
			Deduct—Probable savings	—2,000	
Total ..				31,424	29,840	23,563	22,715
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Pay of Establishment.	9	9	Masters 1 (250—300), 1 (170—200), 5 (80—175) and 2 (70—150).	17,794	18,119	19,386	24,542
	4	4	Clerks 3 (30 to 80) and 1 (100—150)	4,370	3,893	4,199	
	10	10	Servants (10—30)	1,900	1,872	1,872	
Total ..				24,064	23,884	25,457	24,542
<hr/>							
Allowances, Honorary, etc.—Charged.			Travelling Allowance	262	100	..
			Cost of Passages	985	..
Total	262	1,085	..
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Allowances, Honorary, etc.—Voted.			Travelling Allowance	350	300	300	220
			Stipends to pupils	10,445	9,069	10,445	17,192
			Allowance to Medical Assistants	250	280	250	192
			Deduct—Probable savings	—1,470	..	—1,565	..
Total ..				9,575	9,649	9,430	17,604
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Carried over ..				83,663	81,547	65,335	82,173

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 37-A (c).—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES— <i>concl'd.</i>	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	83,663	81,547	65,335	82,173
			<i>Contract Contingencies.</i>				491
<i>Contingencies—Voted.</i>			Books and Maps ..	400	400	400	2,155
			Other Contract Contingencies ..	1,800	1,850	1,800	
			<i>Countersigned Contingencies.</i>				
			Rates and Taxes {Charged ..	500	490	500	491
			{Voted ..	..	..	..
			Hostel servants ..	2,128	2,200	2,628	4,346
			Furniture and Apparatus ..	750	778	300	
			Other Countersigned Contingencies ..	1,036	1,485	1,504	
			Total ..	6,614	7,203	7,132	6,992
			Total Professional colleges ..	90,277	88,750	72,467	89,165
			Charged ..	18,600	18,174	6,885	17,803
			Voted ..	71,677	70,576	65,582	71,362
			DETAILED ACCOUNT No. 37-B (d).—EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS				
Pay of Officers..	7	7	Head Masters and Mistresses 5 (200—800), 2 (200—500).	38,673	37,053	37,055	36,139
			Deduct—Probable savings ..	..	..	—1,000	..
			Total ..	38,673	37,053	36,055	36,139
Pay of Establishment.	699	698	Masters (at rates varying from Rs. 20 to Rs. 300) ..	9,27,210	9,05,948	9,31,399	9,04,411
	18	18	Clerks (30—80) ..	14,048	12,000	12,447	12,756
	127	126	Servants (10—25) ..	20,960	20,979	21,354	21,295
			Deduct—Probable savings ..	—20,458	..	—21,480	..
			Total ..	9,41,760	9,38,927	9,43,720	9,38,462
Allowances, Honoraria, etc.			Travelling Allowance ..	4,550	3,887	3,500	2,762
			Dear District Allowance ..	792	799	756	8,009
			Allowance to Medical Assistants ..	4,500	4,448	4,025	
			Honoraria ..	2,500	3,026	3,500	
			Local Allowance ..	1,002	1,149	962	858
			House-rent Allowance ..	120	160	180	128
			Total ..	13,464	13,469	12,923	11,757
			Charged ..	2,93,837	2,80,449	9,92,698	9,86,335

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 37-B (d).—EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS— <i>concl'd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	9,69,897	9,89,449	9,92,698	9,86,358
			<i>Contract Contingencies.</i>				
<i>Contingencies—Voted.</i>			Books and Maps	6,600	6,745	7,765	24,061
			Other Contract Contingencies	18,525	17,485	18,954	
			<i>Countersigned Contingencies.</i>				
			Rates and Taxes .. { <i>Charged</i> .. ..	..	..	..	11,422
			.. { <i>Voted</i>	10,950	11,791	13,074	..
			Furniture and Apparatus	10,178	10,153	12,000	52,490
			Capitation grant to boarding houses	20,000	20,246	22,580	
			Other Countersigned Contingencies	21,622	23,418	22,920	..
			Total	87,875	89,838	97,293	87,973
			Total Government Secondary Schools	10,81,772	10,79,287	10,89,991	10,74,331
			<i>Charged</i> .. ..	..	..	..	11,422
			<i>Voted</i>	10,81,772	10,79,287	10,89,991	10,62,909
			DETAILED ACCOUNT No. 37-B (e).—EDUCATION—SECONDARY—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS				
			<i>Grants to Indian Schools.</i>				
<i>Grants-in-aid</i>			For Maintenance	2,62,034	2,49,552	2,65,486	2,32,039
			For Buildings and playing fields .. ..	..	..	..	..
			For furniture .. ..	..	..	..	..
			Grants to Provident Fund for teachers	8,000	4,719	6,000	12,818
			<i>Deduct—Probable savings</i>	—8,895	..	—9,043	..
			Total	2,61,139	2,54,271	2,62,443	2,44,857
			<i>Grants to European Schools.</i>				
			For maintenance of schools	70,283	70,285	70,283	75,910
			For buildings	663	10,009	9,474	6,427
			For furniture	327	..	..	70
			Payments for European and Anglo-Indian orphan boys.	26,500	26,240	26,500	24,102
			Grants to schools for volunteer cadets .. ..	..	..	..	771
			Grants for provident fund for teachers	1,500	7,436	1,000	..
			Total	99,273	1,13,970	1,07,257	1,07,280
			Total Grants to Non-Government Secondary Schools	3,60,412	3,68,241	3,69,700	3,52,137
			DETAILED ACCOUNT No. 37-B (f).—EDUCATION—SECONDARY—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION				
<i>Grants-in-aid</i>			Maintenance grant	1,39,694	1,30,035	1,36,516	1,29,692
			<i>Deduct—Probable savings</i>	—10,694	..	—12,409	..
			Total	1,29,000	1,30,035	1,24,107	1,29,692

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.			Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. 37-C (g).—EDUCATION—PRIMARY—GOVERNMENT PRIMARY SCHOOLS							
Pay of Establishment.	952	952	Masters and Mistresses (at rates varying from Rs. 15 to Rs. 100)	2,59,041	2,52,222	2,58,738	2,52,755
	3	3	Servants (Rs. 11—15)	504	498	495	492
			Deduct—Probable savings	—6,545	..	—9,788	..
			Total	2,53,000	2,52,720	2,49,445	2,53,247
Allowances, Honoraria, etc.			Travelling Allowance	750	823	3,900	1,793
			Allowance to Medical Assistants	2,200	1,854	1,500	6,539
			Dear District Allowance	1,674	1,694	1,613	
			House-rent Allowance	1,236	1,244	1,236	
			Local Allowance	2,070	1,740	2,220	..
			Deduct—Probable savings	—830	..	—1,254	
			Total	7,100	7,355	9,215	8,332
Contingencies—Charged.			Contract Contingencies.				
Contingencies—Voted.			Books and Maps	1,385	1,324	3,600	21,350
			Other Contract Contingencies	14,510	17,074	20,685	
			Countersigned Contingencies.				
			Rates and Taxes { Charged .. ..	..	..	..	3,275
			Voted	3,520	3,842	3,455	51,179
			Furniture and Apparatus	2,650	2,733	2,535	
			Other Countersigned Contingencies	43,728	48,442	47,192	
			Total	65,793	73,415	77,467	75,804
Pay of Establishment.			Scheme for the Establishment of Vidya Mandirs in Central Provinces and Berar.	..	..	..	..
			Vidya mandir organising officer 1 (Rs. 250)	3,000	4,167	87,000	1,33,914
			Clerk 1 (Rs. 30—80)	468			
			Gurus and surplus gurus	4,905			
			Servant 1 (Rs. 11—15)	132			
			Total	8,505	4,167		
Allowances, Honoraria, etc.			Travelling Allowance	2,605	3,332	87,000	1,33,914
			Dear District allowance	36	..		
			Total	2,641	3,332		
Contingencies ..			Countersigned Contingencies .. ..	..	1,21,212	87,000	1,33,914
			Contract Contingencies	10,464	771		
			Total	10,464	1,21,983		
			Total Establishment of Vidya mandirs	21,610	1,29,482	87,000	1,33,914
			Total Government Primary Schools	3,47,503	4,62,972	4,23,127	4,71,297
			Charged .. ..	..	..	..	3,275
			Voted	3,47,503	4,62,972	4,23,127	4,68,022
DETAILED ACCOUNT No. 37-C (h).—EDUCATION—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS							
Grants to Indian Schools.							
Grants-in-aid ..			For maintenance	59,034	52,093	56,593	49,333
			For buildings .. ..	..	..	..	1,678
			Grants to provident fund for teachers	1,700	965	1,700	2,515
			Deduct—Probable savings	—2,963	..	—3,556	..
			Total	57,771	53,058	54,737	53,526
Grants to European Schools.							
			Grants for maintenance	13,202	12,959	13,202	14,211
			Grant for buildings .. ..	..	..	..	..
			Grants for furniture	101	..	..	101
			Grants to provident fund for teachers	100	100	100	..
			Total	13,403	13,059	13,302	14,312

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 37-C (ii). EDUCATION—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1939-40.	1940-41.		Rs.	Rs.	Rs.	Rs.
Grants-in-aid ..			Maintenance grants to Municipal Schools ..	2,58,454	2,58,629	2,43,878	2,62,953
			Maintenance grants to District Council Schools ..	14,93,182	14,97,003	14,99,867	14,98,138
			Grants for Compulsory Primary Education ..	2,15,841	1,63,483	2,85,956	1,11,413
			Deduct—Probable savings ..	—57,000	..	—56,000	..
			Total ..	15,05,678	14,99,095	15,79,701	14,72,504
<i>Expenditure from Provincial Grant for improvement of rural areas, met from earmarked revenue.</i>							
			Grant to District Councils for the establishment of 3rd and 4th village libraries in Central Provinces and Berar.	..	..	..	31,020
			Grant for the scheme for preventing illiteracy by the institution of continuation schools in Central Provinces and Berar.	2,000	2,000	25,000	985
			Total ..	2,000	2,000	25,000	32,005
			Deduct—Amount transferred from the Provincial fund for economic development and improvement of rural areas.	..	—2,000	..	—32,005
			Total Grants to Local Bodies for Primary Education.	15,05,678	14,99,095	16,04,701	14,72,504
DETAILED ACCOUNT No. 37-D (j).—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS							
<i>Engineering School.</i>							
Pay of Officers..	3	3	Principal 1 (Rs. 200—500) and special pay (150). Lecturers and Workshops Foreman 1 (Rs. 300—450), (Rs. 200—500).	12,712	12,377	15,600	18,978
Pay of Establishment.	1	1	Mechanical Demonstrator (Rs. 75—5—130) ..	1,240	1,180	1,180	34,431
	5	5	Clerks (Rs. 30—150) ..	5,203	4,656	5,050	
	5	5	Servants (Rs. 10—25) ..	924	928	924	
	5	6	Technical Assistants (Rs. 80—300) ..	15,367	15,372	15,326	
			Skilled labour ..	15,832	12,832	16,832	
			Deduct—Probable savings ..	—4,000	..	—4,000	
			Total ..	34,566	34,968	35,312	34,431
Allowances, Honoraria, etc.			Travelling Allowance ..	50	51	20	51
			Dear District Allowance ..	90	88	162	4,676
			Allowance to Public Works Department Officers ..	500	1,200	2,400	
			Allowance to Medical Assistants ..	150	200	300	
			Stipends and Scholarships ..	3,800	3,973	4,558	
			Deduct—Probable savings ..	—500	..	—1,500	
			Total ..	4,090	5,512	5,940	4,727
			Carried over ..	51,368	52,857	56,832	58,136

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 37-D (j).— EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS— <i>contd.</i>	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Account 1938-3 Rs.
	1939-40	1939-41					
			Brought forward ..	51,368	52,857	56,852	58,136
			<i>Contract Contingencies</i>				
<i>Contingencie — Voted</i>			Books and Maps	200	200	200	4,920
			Other Contract Contingencies	4,800	4,828	5,000	
			<i>Countersigned Contingencies</i>				
			Rates and Taxes .. { <i>Charged</i> .. ..	..	..	..	399
			.. { <i>Voted</i>	400	420	350	2,614
			Furniture and Apparatus	1,000	1,320	1,200	
			Other Contingencies	1,575	1,550	1,750	
			Total ..	7,957	8,318	8,500	7,933
			Total Engineering School ..	59,343	61,175	65,352	66,069
			<i>Charged</i> .. ..	..	..	..	399
			<i>Voted</i>	59,343	61,175	65,352	65,670
			<i>Training Schools</i>				
<i>Pay of Officers ..</i>	5	7	Superintendents 5 (Rs. 200—500) ..	27,892	24,200	21,775	21,637
<i>Pay of Establishment.</i>	151	170	Masters, Vernacula Teachers and Drill Masters (at rates varying from Rs. 25 to Rs. 300).	1,61,989	1,55,683	1,45,145	1,39,551
	25	25	Servants (Rs. 10—15)	3,781	3,788	3,749	4,016
			Total ..	1,65,770	1,59,471	1,48,894	1,43,567
<i>Allowances, Honoraria, etc.</i>			Travelling Allowance	5,600	2,682	600	1,562
			House-rent Allowance	600	2,196	..	2,155
			Conveyance Allowance	480	400	480	3,121
			Dear District Allowance	1,840	1,065	756	
			Allowance to Medical Assistants	1,200	1,748	2,400	
			Stipends to students	61,760	61,576	1,16,950	1,14,325
			Deduct—Probable savings	—1,395	..	—2,886	..
			Total ..	70,085	69,667	1,18,300	1,21,163

CENTRAL PROVINCES AND BESAR—EXPENDITURE

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Units of expenditure.	Numbers.		DETAILED ACCOUNT No 37-D (i).—EDUCA- TION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS— <i>contd.</i>	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-9 Rs.
	1939-40.	1940-41.					
			Brought forward ..	2,63,747	2,53,339	2,88,569	2,86,367
			<i>Countersigned Contingencies.</i>				
<i>Contingencies— Charged, Contingencies— Voted.</i>			Rates and Taxes—				2,974
			<i>Charged</i> ..	..	..	..
			<i>Voted</i> ..	5,195	3,589	3,025	
			Furniture and Apparatus ..	4,535	4,452	2,096	15,221
			Hostel servants ..	8,984	9,522	12,748	
			Other Countersigned Contingencies ..	3,450	5,183	5,882	
			<i>Contract Contingencies.</i>				
			Books and Maps ..	2,330	3,134	1,780	8,690
			Other Contract Contingencies ..	9,295	7,778	8,445	
			Total ..	33,789	37,698	33,976	24,885
			Total Training Schools ..	2,97,536	2,91,036	3,22,945	3,14,252
			<i>Charged</i> ..	..	..	..	2,974
			<i>Voted</i> ..	2,97,536	2,91,036	3,22,945	3,11,279
			Grand Total—Government Special Schools ..	3,56,879	3,52,211	3,88,297	3,89,321
			<i>Charged</i> ..	..	..	..	3,373
			<i>Voted</i> ..	3,56,879	3,52,211	3,88,297	376,948
			DETAILED ACCOUNT No 37-D (k).—EDUCA- TION—SPECIAL—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS				
			<i>Maintenance grants to Indian Schools.</i>				
<i>Grants-in-aid</i> ..			Maintenance grants to Industrial Schools ..	9,414	9,278	9,233	8,621
			Grants to Provident Fund Scheme ..	..	..	50	66
			Total ..	9,414	9,278	9,283	8,687
			DETAILED ACCOUNT No. 37-E (i).—EDUCA- TION—GENERAL—DIRECTION				
<i>Pay of Officers— Charged.</i>	1	1	Director of Public Instruction (Rs. 2,000—100— 2,500).	24,540	24,300	24,945	25,52
						..	
			Total ..	24,540	24,300	24,945	25,526
			Total carried over ..	24,540	24,300	24,945	25,526

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 37-E (I).— EDUCATION—GENERAL—DIRECTION —concl'd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1938-39.	1940-41.		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	24,540	24,300	24,945	25,526
Pay of Officers— Voted.	3	3	Deputy Directors of Public Instruction 1 (Rs. 350—1,250), 2 (Rs. 250—800).	23,537	38,497	29,670	27,916
	1	1	Under Secretary and Secretary, High School Education Board (Rs. 200—500).	1,436	1,321	(a) 1,370	
	1	1	Officer on special duty (Rs. 250—800) and special pay (Rs. 75).	709	6,198	8,325	
			Total ..	25,673	46,016	39,365	27,916
Pay of Estab- lishment.	3	3	Assistant District Inspectors of Schools and special pay.	411	4,865	4,885	54,314
	36	36	Clerks (Rs. 30 to Rs. 450)	51,532	52,466	51,545	
	23	23	Servants (Rs. 10—35)	3,918	3,920	4,300	
			Temporary Establishment	5,000	4,397	1,020	1,697
			Total ..	60,861	65,648	61,750	56,011
Allowances, Hono- raria, etc.— Charged.			Travelling Allowance	1,200	1,200	1,200	1,498
Allowances, Hono- raria, etc.— Voted.			Travelling Allowance	4,000	9,400	9,800	6,436
			Dear District Allowance	530	483	684	498
			Total ..	4,530	9,883	10,484	6,934
Contingencies— Charged.			Rates and taxes—Charged	..	..	..	8
Contingencies— Voted.			Books and Maps	350	300	320	7,904
			Purchase of Furniture and Instruments	550	1,500	1,000	
			Section-writing charges	200	200	200	
			Miscellaneous charges	6,878	6,588	6,578	
			Countersigned Contingencies.				
			Rates and taxes	15	30	15	7,904
			Tour charges	30	300	400	
			Other contingencies	..	42	450	
			Contract contingencies	25	200	230	
			Total ..	8,048	9,160	9,193	7,904
		Total Direction	1,24,852	1,56,207	1,46,937	1,25,797	
		Charged ..	25,740	25,500	26,145	27,032	
		Voted ..	99,112	1,30,707	1,20,792	98,765	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation.	Numbers		DETAILED ACCOUNT No. 37-E (mt.)— EDUCATION—GENERAL—INSPECTION	Budget Estimate, 1939-40	Revised Estimate, 1939-41	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40.	1939-41.		Rs.	Rs.	Rs.	Rs.
Indian Schools.							
Pay of Officers—Charged.	1	..	Inspectresses (Rs. 900—1,050)	..	12,545	7,229	19,776
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Pay of Officers—Voted.	24	26	District Inspectors, Inspectresses and Assistants 4 (Rs. 250—800), 7 (Rs. 200—500) and 13 (Rs. 150—300).	99,046	87,799	91,570	91,331
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Pay of Establishment.	66	66	Assistant District Inspectors 1 (Rs. 200—250), 38 (Rs. 80—175), 27 (Rs. 70—150)	1,01,239	1,01,303	1,14,363	1,31,326
	60	60	Clerks 2 (Rs. 100—5—150), 27 (Rs. 30—80) and 31 (Rs. 30—65).	42,862	43,321	41,935	53,427
	116	116	Servants 114 (Rs. 11—15) and 2 (Rs. 15—20)	17,211	17,880	17,736	19,940
			Temporary establishment
			Deduct—Probable savings	..	—2,012	—1,704	..
			Total	..	1,59,300	1,62,504	2,04,703
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Allowances, Honorary, etc.—Charged.			Travelling Allowance	..	1,000	600	672
			Cost of passages	..	960	960	..
			Total	..	1,960	1,560	672
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Allowances, Honorary, etc.—Voted.			Travelling Allowance	..	44,000	46,483	43,025
			Dear District Allowance	..	803	708	738
			Conveyance Allowance	..	960	551	960
			House-rent Allowance	..	624	406	660
			Total	..	46,387	48,148	45,383
			Carried over	..	3,04,733	3,12,956	3,18,518

1,61,817

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 37-E (m).— EDUCATION—GENERAL— INSPECTION—concl'd.	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.
	1939-40	1940-41					
			Brought forward	.. 3 04,733	3,12,956	3,18,518	3,61,817
			<i>Contract Contingencies.</i>				
Contingencies— Charged.			Books and Maps	.. 1,235	1,260	1,310	9,397
Contingencies— Voted.			Other Contract Contingencies	.. 9,050	12,605	9,640	
			<i>Countersigned Contingencies.</i>				
			Rates and taxes { Charged	.. ..	..	..	397
			Voted	.. 395	497	546	..
			Tour charges	.. 600	280	1,980	2,443
			Furniture and Apparatus	.. 1,080	535	10,780	
			Other Countersigned Contingencies	.. 4,501	3,120	4,676	
			<i>Contingencies (Inspectress of schools)</i>				
			Other contingencies	.. 3,221	3,455	2,692	19,010
			Total	.. 20,082	21,752	31,624	31,247
			Total—Inspection—Indian Schools	.. 3,24,815	3,34,708	3,50,142	3,93,064
			<i>European Schools.</i>				
Pay of Officers— Voted.			Special pay of Inspector of European Schools	.. 1,800	1,800	1,800	2,486
Pay of Establish- ment.	1	1	Clerk (30—80)	.. 911	803	384	543
Allowances, Hono- raria, etc.— Charged. Do.—Voted.			Travelling allowance	.. 200	516	1,000	149
			Dear district allowance	.. ..	..	18	..
			Total	.. 200	516	1,018	149
Contingencies.			Other contingencies	.. 300	400	400	99
			Total—Inspection—European Schools	.. 3,211	3,519	3,602	3,277
			Total—Inspection	.. 3,28,026	3,38,227	3,53,744	3,96,341
			Charged	.. ..	14,505	8,760	21,750
			Voted	.. 3,28,026	3,23,722	3,44,984	3,74,591
			DETAILED ACCOUNT No. 37-E (n).—EDUCATION— GENERAL—SCHOLARSHIPS				
			<i>Scholarships.</i>				
			<i>Indian Institutions</i>				
Scholarships			In Arts Colleges	.. 9,792	8,518	9,848	9,393
			In Professional Colleges	.. 4,090	3,985	4,090	2,665
			In Secondary Schools	.. 57,680	47,479	57,721	52,088
			In Primary Schools	.. 2,880	1,620	2,880	836
			In Special Schools (other than Training Schools)	.. 1,890	1,205	1,890	2,376
			Balance—probable savings and for rounding	.. 11,034	..	12,422	..
			Total	.. 82,266	62,807	64,007	67,358

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 37-E (a). — EDUCATION — GENERAL — SCHOLARSHIPS — 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1938-39.	1939-40.					
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	65,298	62,867	64,007	67,458
			EUROPEAN INSTITUTIONS				
			Arts Colleges ..	4,125	3,252	4,120	3,835
			Professional Colleges ..	3,510	2,429	3,510	1,580
			Secondary Schools ..	2,232	1,920	2,232	1,464
			Deduct — Probable savings and for rounding ..	—1,000	..	—1,013	..
			Total ..	8,852	7,611	8,849	6,479
			Total Scholarships ..	74,150	70,478	72,856	73,937
			DETAILED ACCOUNT No. 37-E (a). — EDUCATION — GENERAL — MISCELLANEOUS				
			Board of High School Education				
Pay of Officers — Voted.	1	1	Secretary, High School Education Board (Rs. 200—500) and special pay (Rs. 50).	2,754	2,645	2,655	3,680
	1	1	Assistant Secretary (150—250) ..	1,876	1,800	1,800	..
				4,630	4,445	4,455	3,680
Pay of Establishment.	6	7	Clerks 6 (30—250) ..	5,005	4,014	4,142	3,886
	2	3	Servants 1 (19—35) and 1 (11—15) ..	675	392	644	551
			Total ..	5,680	4,406	4,786	4,437
Allowances, Honorary, etc. — Charged.			Travelling Allowance ..	300	..	350	267
Allowances, Honorary, etc. — Voted.			Travelling Allowance ..	5,000	7,079	5,800	4,541
			Allowance to officials for paper setting and other examination work ..	30,000	33,380	35,880	29,866
			Dear District Allowance ..	107	72	90	72
			Total ..	35,107	40,531	41,770	34,479
Contingencies			Allowance to Non-officials for paper setting and other examination work ..	10,000	19,286	10,120	14,872
			Other Contingencies ..	14,822	14,911	14,500	13,782
			Total ..	24,822	34,197	24,620	28,654
			Total Board of High School Education ..	70,539	83,779	75,981	71,517
			Charged ..	300	..	350	267
			Voted ..	70,239	83,779	75,631	71,250
Grants-in-aid			Charges in connection with Boy Scout and Girl Guides movement ..	..	..	..	2,500
			Grant to Hindusthan Scout Association, Central Provinces and Berar ..	6,000	9,700	9,700	9,700
			Grant to the Central Provinces and Berar Literary Academy ..	..	..	..	1,000
			Grant to the Y. M. C. A. Hostel for Indian students in England ..	500	500	500	500
			Maintenance grant to Indian orphanages ..	3,636	1,458	1,710	798
			Provincial share of annual contribution towards the cost of the Inspectorate and Inter-provincial Board for Anglo-Indian and European education ..	1,483	1,480	1,483	1,483
			Contribution to the United Provinces Government for training of Central Provinces students in Engineering ..	1,053	1,053	..	..
			Total ..	12,672	14,191	13,393	15,461

Units of appropriation	DETAILED ACCOUNT No. 37-L (a)—EDUCATION— CENTRAL—MISCELLANEOUS— <i>contd</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
		Rs	R	Rs	Rs
	Brought forward	83 211	97,970	89,374	87,498
<i>Allowances Honoraria, etc</i>	Allowance to officials for paper setting and other examination work	6 100	5,300	6,934	6,061
	Allowance to non-officials for paper setting and other examination work	2,100	2,020	4,475	4,015
	For encouragement of literature	2,000	2,364	2,000	1,164
	Miscellaneous	..	588	..	258
	Total	4 100	4,972	6,475	5,437
	Expenditure from Provincial Government grant for improvement of rural areas met from earmarked revenue				
	Educational Facilities for Harijans and Aborigines				
	A—Harijans				
<i>Grant-in-aid</i>	Grant to district committees of the Harijan Sevak Sangh	5,700	5,550	5,700	}
	Grant to district committees for supply of free text-books in primary schools	5 700	5,400	5 700	
	Grants to hostels	7,558	7 093	7,320	
	Total	18 958	18 043	18,720	
	Scholarships				
<i>Scholarships</i>	In Arts Colleges	960	966	960	}
	In Professional College	900	660	900	
	In secondary schools	8,100	6,587	8,160	
	In special schools	8,640	2,726	8,640	
	Total	18,000	10,939	18,660	30,180
	B—Aborigines.				
<i>Grant-in-aid</i>	Grant-in-aid			17,320	}
	Grant for maintenance of aboriginal schools in Mandla and Melghat	19,720		4,980	
	Building grants		26,803	1,000	
	Maintenance grant to District Councils for Bhumiyan schools	3 780		1,200	
	Building grants to District Councils for Bhumiyan schools			5,000	
	Total	23,500	26,803	29,500	
	Scholarships				
<i>Scholarships</i>	In middle schools	3,450	1,376	1,650	}
	Total Educational Facilities	64,508	57,161	68,530	
	Deduct—Amount transferred from the provincial fund for economic development and improvement of rural areas		—21,141	—1,078	—30,180
	Total	64,508	36,020	67,452	..
	Physical Welfare scheme				
<i>Pay of Officers, Pay of Establishment</i>	Chief Officer 1 (Rs 300—500)	5,650	3,600		}
	Clerk 1 (Rs 50—5—100)	660	578		
	Servants 1 (Rs 11—15)	132	141		
	Total	792	719		
	Allowances Honoraria, etc				
<i>Allowances Honoraria, etc</i>	Travelling allowance	1,000	2,000	45,500	858
	Dear District Allowance	18			
	Total	1,018	2,000		
	Contingencies				
<i>Contingencies</i>	Contingencies	500	1,110		}
	Total	5,960	7,429	45,500	858
	Deduct—Amount transferred from the Provincial fund for economic development and improvement of rural areas		—7,429	—55,500	—858
	Total Physical Welfare Scheme	5,960			
	Total Miscellaneous	1,63,879	1,44,262	1,70,235	98,996
	Charged	300		350	267
	Voted	1,63,579	1,44,262	1,69,885	98,729

DETAILED ACCOUNT No. 37-F (p).—
EDUCATION—CHARGES IN ENGLAND

	Budget estimate, 1940-41		Revised estimate, 1939-40		Budget estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries	10,560	..	31,000	2,640	61,160	3,160	67,371	11,130
Gratuity and pension pay	9,600	..	10,880	..	8,560	..	10,716	..
Other charges	..	120	..	..	..	..	..	9
Total	20,160	120	41,880	2,640	69,720	3,160	78,087	11,139

CENTRAL PROVINCES AND BERAR--EXPENDITURE

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Grant No. 13

38—MEDICAL

Detailed Account No	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	R.	R.	R.	R.	Rs.	Rs.
38-A	Medical Establishment	1,22,355	2,16,018	1,20,967	2,32,820	1,40,207	2,29,514	1,37,650	2,17,511
38-B	Hospitals and Dispensaries.		11,24,144		10,60,088		11,40,059	7,900	10,80,948
38-C	Medical School and College.	1,800	88,884	1,800	70,721	11,400	73,334	3,089	70,305
38-D	Mental Hospital		1,02,839	1,763	1,02,351		1,05,326	6,528	92,164
38-E	Charges in England	28,180	1,480	45,290	5,000	39,800	5,360	45,657	2,181
	Loss or gain by exchange			160	20			289	27
	Total	1,52,635	15,33,365	1,70,000	11,71,000	1,91,407	15,53,593	2,01,313	14,63,136
		16,86,000		16,41,000		17,45,000		16,64,449	

Units of appropriation.	Numbers		DETAILED ACCOUNT No 38-A—MEDICAL—MEDICAL ESTABLISHMENT	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
			Superintendence				
Pay of Officer — Charged	1	1	Inspector-General of Civil Hospitals (2,750)	..	33,000	33,000	33,000
			Total	..	33,000	33,000	33,000
Pay of officers — Voted.			Pay of officers—Voted	..	..	1,560	..
Pay of Establishment	15	15	Clerks 1 (250—350), 8 (30—80).	16,566	18,154	16,337	18,050
	8	8	Servants 1 (10), 5 (11—15), 1 (19—2—35), 1 (15—20)	1,460		1,440	
			Total	..	18,026	18,154	17,777
Allowances, Honorary, etc — Charged.			Travelling Allowance	..	2,300	1,777	2,300
			Carried over	..	53,326	54,491	53,077
							52,401

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT—MEDICAL—MEDICAL ESTABLISHMENT—1940-41	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Account, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Amount forward	1,70,440	1,51,744	1,80,330	1,89,842
			District Medical Officers— <i>et al.</i>				
Pay of Establishment.	61	61	Clerk 5 (80-120) 11 (62-3-86) 13 (50-80)	41,972	41,492	47,139	48,961
	38	38	Servants (11-12)	5,796	5,611	5,794	5,490
			Total	52,768	52,103	52,923	54,451
Allowances, Honorary, etc.—Charged			Travelling Allowance	6,605	6,671	6,600	9,695
			Cost of passages	2,010	2,521	8,907	7,780
			Compensatory Allowance	150	150	150	15
			Total	8,795	9,315	15,657	13,190
Allowances, Honorary, etc.—Voted.			Travelling Allowance	10,930	7,379	10,000	9,086
			House-rent Allowance	600		240	
			Dear District Allowance	656	868	558	974
			Total	12,188	8,247	10,798	9,062
			Contingencies				
Contingencies—Charged			Rates and Taxes				1,594
Contingencies—Voted			Purchase of Furniture and Instruments	412		1,269	
			Purchase of Typewriters	940	4,809	770	2,961
			Rates and Taxes	612		1,622	
			Other Contingencies	1,156		1,148	
			Contract Contingencies				
			Purchase of Books	150	11,065	163	10,748
			Other Contract Contingencies	10,600		10,602	
			Total	13,870	15,874	15,574	15,303
Grants-in-aid, contribution, etc.—Charged.			Contributions for passages of officers transferred from other Governments.	660	1,037	1,800	1,379
			Total—District Medical Officers	2,58,721	2,67,394	2,77,082	2,83,527
			Charged	87,055	86,200	1,04,907	1,03,499
			Voted	1,71,666	1,81,194	1,72,175	1,80,028
			Reserve Medical Subordinates.				
Pay of Establishment.	36	22	Assistant Medical Officers on General Duty	21,610	26,858	32,340	12,494
			Nurses Registration Council				
Pay of establishment.			Allowance to Registrar 1 (50)			600	
			Clerk 1 (40)			480	
			Servant 1 (12)			144	
						1,224	
Contingencies			Contingencies			800	356
			Total			2,024	
			Grand Total—Medical Establishment	3,38,373	3,53,797	3,69,721	3,55,361
			Charged	1,22,355	1,26,977	1,40,207	1,37,830
			Voted	2,16,018	2,32,820	2,29,514	2,17,511

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 38-B.— MEDICAL—HOSPITALS AND DISPENSARIES	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.
	1939-40	1940-41					
Mofussil Hospitals and Dispensaries							
Pay of Officers ..	56	56	Assistant Surgeons (150—450) ..	1,51,450	1,43,609	1,54,075	1,50,711
			Special pay ..	240		240	
Total ..				1,51,690	1,43,609	1,54,315	1,50,711
Pay of Estab- lishment.	270	279	Assistant Medical Officers (60—150) ..	3,10,845	3,01,294	3,01,605	2,91,851
			Bad climate allowance to Assistant Medical Officers	3,508		3,148	
	1	1	Clerk 1 (30—65) ..	635	515	605	485
	104	104	Stewards, Compounders, Dressers, Matrons, Nurses and servants 6 (11—15), 6 (15—20), 45 (20—45), 1 (25), 8 (30—80), 1 (35), 1 (40—60), 1 (50—90), 2 (55—105), 6 (75), 1 (80—150), 16 (105—5— 155), 6 (175—8—215), 4 (245—8—285).	80,883	78,000	86,541	73,927
Deduct—Probable savings ..				—4,000	..	—12,000	..
Total ..				3,91,871	3,79,809	3,79,899	3,66,263
Allowances Hono- raria, etc.			Travelling Allowance ..	18,687	17,475	14,672	14,944
			House-rent Allowance ..	5,462	24,609	5,728	24,961
			Dear District Allowance ..	606		606	
			Melghat Allowance and Local Allowance to House Surgeons and stipends to probationer nurses.	19,347		18,275	
Total ..				44,102	42,084	39,281	39,905

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	DETAILED ACCOUNT No. 38-B.—MEDICAL—HOSPITALS AND DISPENSARIES— <i>concl.</i>		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39
			Rs.	Rs.	Rs.	Rs.
		Brought forward ..	5,87,663	5,65,502	5,73,495	5,56,879
		<i>Countersigned Contingencies.</i>				
<i>Contingencies—</i>	<i>Rates and Taxes—</i>	<i>Charged</i> .. ..	..	..	..	7,900
		<i>Voted</i>	7,568	8,031	8,031	..
	Customs duty on imported stores ..	..	300	1,10,037	300	1,51,294
	Other Contingencies ..	..	1,09,618		1,09,737	
		<i>Contract Contingencies.</i>				
	Purchase of Books ..	..	500	71,418	403	71,352
	Other Contract Contingencies ..	..	70,401		71,015	
		Total ..	1,88,387	1,89,486	1,89,486	2,30,546
	Expenditure from the grants from the Central Government for economic development and improvement of rural areas—cheap plan dispensary buildings.		15,000	19,000	23,100	31,625
		.. ..	3,900	2,925	3,675	769
<i>Scholarships</i> ..	Scholarships ..					
<i>Establishment charges payable to other Governments, Departments, etc.</i>	Contribution to other Governments for the training of the Central Provinces students in the Medical Colleges.	of	20,600	18,100	18,100	12,000
	Total—Mofussil Hospitals and Dispensaries ..	..	8,15,550	7,95,013	8,07,856	8,31,819
		<i>Charged</i> .. ..	..	..	..	7,900
		<i>Voted</i>	8,15,550	7,95,013	8,07,856	8,23,919
		<i>Grants to Hospitals and Dispensaries</i>				
<i>Grants-in-aid</i> ..	Grants to Leper Asylums ..	..	1,02,979	90,636	1,14,642	1,09,448
	Grants to other Hospitals and Dispensaries ..	..	1,39,193	1,54,998	1,58,716	1,47,581
	Grant from the Provincial fund, etc., for the establishment cheap plan dispensaries.	..	..	8,365	18,365	6,972
	<i>Deduct</i> —Amount transferred from the provincial fund for economic development and improvement of rural areas.	..	..	—8,365	—18,365	—6,972
	Total Grants to Hospitals and Dispensaries ..	..	2,42,172	2,45,634	2,73,358	2,57,029
		<i>Grants for medical purposes</i>				
	Grants for the opening of Ayurvedic and Unani dispensaries ..	..	54,422	16,941	49,385	..
	Subsidy to Allopathic private practitioners ..	..	12,000	2,500	9,460	..
	Total ..	..	66,422	19,441	58,845	..
	Total—Hospitals and Dispensaries ..	..	11,24,144	10,60,088	11,40,059	10,88,848
		<i>Charged</i> .. ..	..	..	..	7,900
		<i>Voted</i>	11,24,144	10,60,088	11,40,059	10,88,848

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 38-C.—MEDICAL— MEDICAL SCHOOL AND COLLEGE		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39	
	1939-40	1940-41			Rs.	Rs.	Rs.	Rs.	
The Robertson Medical School, Nagpur									
Pay of Officers— Charged.	1	1	Superintendent (Rs. 500—1,850)	..	1,800	1,800	11,400	1 800	
	Total				..	1,800	1,800	11,400	1,800
Pay of Officers— Voted.	9	9	Warden and Lecturers (150—450) and special pay		38,100	35,394	36,070	30,560	
	Total				..	38,100	35,394	36,070	30,560
Pay of Estab- lishment.	18	20	Assistant Medical Officers and other Assistants 3 (60—150), 2 (60—120), 9 (20—45), 4(30—80) and special pay.		25,088	15,731	12,973	20,419	
	4	4	Clerks 3 (30—80), 1 (65—80)	..	2,759				2,548
	4	4	Servants 4 (11—15)	..	628				832
	Total				..	28,475	15,731	16,353	20,419
Allowances, Hono- raria, etc.			Travelling Allowance	..	415	200	200	533	
			Scholarships	..	180		180		
			Dear District Allowance	..	162	1,733	158	2,402	
			House-rent Allowance	..	2,660		1,160		
			Honoraria	..	400		550		
Total				..	3,817	1,933	2,248	2,935	
Countersigned Contingencies.									
Contingencies— Charged.			Rates and Taxes	..	..	..	..	1,289
			Chemicals, Furniture and Apparatus	..	8,200	16,663	6,960	15,403	
Contingencies— Voted.			Other Contingencies	..	8,092		9,103		
			Customs duty on imported stores	..	200		200		
			Capitation grants for boarding houses (sports and games).	..	1,000		1,400		
Contract Contingencies.									
			Purchase of Books	..	700	1,000	700	988	
			Other Contract Contingencies	..	300		300		
Total				..	18,492	17,663	18,663	17,680	
Total—Robertson Medical School					..	90,684	72,521	84,734	73,394
Charged					..	1,800	1,800	11,400	3,089
Voted					..	88,884	70,721	73,334	70,305

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 38-D.—MEDICAL— MENTAL HOSPITAL	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers Charged.</i>			<i>Pay of Officers—Charged</i>	..	1,783		1,161
<i>Pay of Officers—Voted.</i>	1	1	Superintendent (500—1,000)	..	12,000	12,000	12,483
	1	1	Deputy Superintendent 1 (150—450)	..	1,800	1,800	
			Allowance to a private medical practitioner for dental work at Rs. 50 per month.	..	600	600	
			Total	..	14,400	14,400	12,483
<i>Pay of Establishment.</i>	2	2	Assistant Medical Officers (80—150)	..	2,784	2,688	24,406
	86	86	Steward, Nurse, Matrons and Attendants 73 (15—1—19), 8 (20—2—30), 1 (45), 1 (70—3—100), 1 (65—100), 2 (70—3—125).	..	21,830	22,803	
	2	2	Clerks 1 (60—4—100), 1 (30—65)	..	1,608	1,584	
	1	1	Servant 1 (20—45)	..	240	240	
			Total	..	26,462	27,315	24,406
<i>Allowances, Honorary, etc.</i>			Travelling Allowance	..	100	100	26
			Compensatory Allowance	..	900	900	2,192
			Dear District Allowance	..	1,512	1,512	
			Total	..	2,512	2,512	2,218
<i>Countersigned Contingencies</i>							
<i>Contingencies—Charged.</i>			<i>Rates and Taxes</i>	..	..	..	5,367
<i>Contingencies—Voted.</i>			Diet and Clothing	..	26,300	26,974	43,470
			Dairy Farm	..	5,000	5,511	
			Other Contingencies	..	15,000	17,351	
<i>Contract Contingencies.</i>							
			Purchase of Books	..	100	25	2,662
			Other Contract Contingencies	..	2,900	2,075	
			Total	..	49,300	49,951	51,499
<i>Charges payable to other Governments, etc.</i>			Provincial share of cost of the European Hospital, Ranchi.	..	10,165	11,148	6,925
			Total Mental Hospital	..	1,02,839	1,04,134	98,692
			Charged	..	..	1,783	6,528
			Voted	..	1,02,839	1,02,351	92,164

DETAILED ACCOUNT No. 38-E.—MEDICAL—CHARGES IN ENGLAND	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>High Commissioner</i>								
Leave and deputation salaries	2,280	..	22,240	4,600	13,720	4,960	21,812	1,725
Sterling overseas pay	26,200	..	22,960	..	26,080	..	23,845	..
Contribution to Tropical Diseases Bureau.	..	400	..	400	..	400	..	400
Other charges	..	1,080	..	..	..	..	..	56
<i>Secretary of State</i>								
Leave and deputation salaries	..	..	80	..	..	..	..	..
Total	28,480	1,480	45,280	5,000	39,800	5,360	45,657	2,181

Grant No. 14

39.—PUBLIC HEALTH

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39-A	Public Health Establishment.	30,300	36,056	29,391	4,629	29,391	69,731	21,304	64,961
39-B	Grants for Public Health purposes.	..	1,43,611	..	84,193	..	1,04,642	..	59,267
39-C	Expenses in connection with epidemic diseases.	..	3,41,872	..	3,46,411	..	3,48,304	..	3,42,444
39-D	Bacteriological Laboratories.	..	2,841	..	2,811	..	2,812	1	2,535
39-E	Charges in England ..	2,150	160	1,560	..	2,120	..	10,147	247
	Loss or gain by exchange	..	..	5	..	..	..	84	1
	Total ..	32,460	5,60,500	30,956	4,93,044	31,511	5,25,489	31,536	4,69,455
		5,93,000		5,29,000		5,57,000		5,00,991	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1938-39	1940-41			Rs.	Rs.	Rs.	Rs.
			(i) Director of Public Health					
Pay of Officers—Charged.	1	1	Director of Public Health (2,100—60—2,400)	..	28,800	28,091	28,691	19,481
Pay of Establishment.	16	16	Clerks 1 (200—10—300), 6 (50 to 175), 9 (30 to 80)	..	18,160	16,484	17,410	18,119
	9	9	Servants (10 to 19)	..	1,488	1,452	1,452	
			Total	..	19,648	17,936	18,862	18,119
Allowances, Honorary, etc.—Charged.			Travelling Allowance	..	1,500	1,300	1,300	1,538
Allowances, Honorary, etc.—Voted.			Travelling Allowance	..	100	100	200	220
			Dear District Allowance	..	183	209	209	258
			Total	..	283	309	409	478
Contingencies			Purchase of Furniture and Instruments	..	92	140	92	1
			Rates and Taxes	..	1	1	1	
			Books and Periodicals	..	100	100	184	23,308
			Transfers	..	30	40	40	
			Total	..	223	281	217	

Units of Appropriation	Numbers		DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTAB- LISHMENT— <i>contd</i>	Budget Estimate, 1939-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
			(ii) Central Provinces Vaccine Institute				
Pay of Officers ..	1	1	Superintendent (300—800)	..	8,418	8,118	7,818
	1	..	Assistant Superintendent (150—10—300)	..	..	1,650	..
			Total	..	8,418	9,768	7,818
Pay of Estab- lishment.	1	1	Assistant Superintendent (90—200)	..	2,000	1,883	6,274
	-	2	Clerks 2 (80—100)	..	2,419	2,197	
	7	7	Servants (11 to 40)	..	2,465	2,444	
			Total	..	6,875	6,524	6,274
Allowances, Hono- raria, etc.			Travelling Allowance	..	32	60	26
			Dear District Allowance	..	126	126	122
			Total	..	158	186	148
			Countersigned Contingencies				
Contingen- cies— Voted.			Rates and Taxes { Charged	..	..	..	206
			{ Voted	..	182	215	..
			Medicines, Instruments and Furniture	..	450	200	4,400
			Purchase and feed of calves	..	2,312	2,767	
			Other Contingencies	..	1,938	1,782	
			Contract Contingencies.				
			Purchase of Books and Periodicals	..	40	40	3,621
			Contract Contingencies	..	3,620	3,700	
			Total	..	8,542	8,670	8,227
			Total Vaccine Institute	..	28,993	23,498	22,467
			Charged	..	..	..	206
			Voted	..	28,993	23,498	22,261

Units of appropriation	Numbers		DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT— <i>continued.</i>	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.
	1939-40	1940-41					
			(iii) Health School				
Pay of Officers ..	1	1	Superintendent 1 (150—450)	.. 3,300	3,300	3,300	3,300
Pay of Establishment.	1	..	Matron (50)	.. ..	300	600	} 1,116
	1	1	Clerk, Special Pay (20)	.. 180	195	240	
	2	1	Servant (12)	.. 144	180	276	
			Total	.. 324	675	1,116	1,116
Allowances, Honoraria, etc.			Travelling Allowance	.. ..	36	500	172
			Compensatory Allowance	.. ..	150	600	} 1,691
			Dear District Allowance	.. 18	23	36	
			Stipends and Scholarship	.. 1,215	1,192	1,350	1,691
			Total	.. 1,233	1,401	2,486	1,863
			Countersigned Contingencies.				
Contingencies			Rates and Taxes {Charged	.. ..	..	..	82
			{Voted	.. 82	82	82	..
			Other Contingencies	.. 932	1,000	920	1,102
			Total	.. 1,014	1,082	1,002	1,184
			Total Health School	.. 5,871	6,458	7,904	7,463
			Charged	.. ..	..	..	82
			Voted	.. 5,871	6,458	7,904	7,381
Pay of Establishment.			(iv) Leave salaries of Vaccination Establishment	.. 200	377	100	702
			(v) Provincial Statistics				
			Vital Statistics.				
Allowances, Honoraria, etc.			House rent and other Allowances	.. 13,700	13,700	13,700	13,676
			Countersigned Contingencies.				
Contingencies			Other Contingencies	.. 60	50	100	37
			Total Provincial Statistics	.. 13,760	13,750	13,800	13,713
			Grand Total Public Health Establishment	.. 96,356	94,020	99,122	86,265
			Charged	.. 24,185	29,321	29,321	24,304
			Voted	.. 72,171	64,699	69,801	61,961

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 39-B.—PUBLIC HEALTH—GRANTS FOR PUBLIC HEALTH PURPOSES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
Grants-in-aid			(i) Grants for economic development and improvement of rural areas. Rural water-supply				
			From the Central Government	1,00,000	29,556	50,000	10,027
			From the Estimated Local Revenue	..	24,319	50,000	502
			Deduct.—Amount transferred from the Provincial fund for economic development and improvement of rural areas.		—24,319	—50,000	—502
			(ii) Other Grants				
			Grants to Local Bodies for Sanitation	48,951	46,677	48,082	49,115
			Grants to St. John Ambulance Association	50	60	60	
			Grants to Budana Municipal Committee for water works	..	5,000	5,000	..
			Grants to District Leprosy Councils	600	900	1,500	..
			Public Works Supervision Charges	..	..	..	125
			Total	1,49,611	84,193	1,04,642	59,267

DETAILED ACCOUNT No. 39-C.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES

(i) Epidemic Diseases

Pay of Estab- lishment.	68	68	Sub-assistant Health Officers (90—1—100—100—5—175—180—10—200).	81,723	73,327	73,454	74,941
				9,579	8,554	8,701	
	68	70	Servants 1 (30), 1 (12—45), 68 (11 to 15)	91,302	81,881	84,155	74,941
			Total	..	..	..	..
Allowances, Hono- raria, etc.			Travelling Allowance	22,231	19,512	18,669	24,340
			Dear District Allowance	144	127	270	183
			House Rent Allowance	240	..	240	..
			Total	22,615	19,639	19,179	24,523

Countersigned Contingencies.

Contingencies			Cost of Vaccines and Sera	15,000	15,000	15,000	69,872
			Cost of Medicines, Instruments and Furniture	27,041	39,500	39,500	
			Tour charges	5,528	4,800	4,800	
			Other Contingencies	2,200	2,500	3,800	
			Contract Contingencies	3,600	3,600	3,600	4,199
			Total	53,369	65,400	66,700	74,071

Carried over .. 1,67,286 1,66,920 1,70,034 1,75,535

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No 39-C—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES— <i>corrid</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Account 1938-39
	1939-40	1940-41		Rs	Rs	Rs	Rs
			Brought forward ..	1,67,286	1,66,920	1,70,034	1,73,535
Grant-in-aid			Grant to Local Bodies for plague expenditure ..	13,700	13,600	13,600	16,038
			Total—Epidemic Diseases ..	1,80,986	1,80,520	1,83,634	1,89,573
(ii) Malaria							
Anti-malarial operations							
Establishment	1	1	Sub-Assistant Health Officer (90—200)	1,200	724	1,060	81
Allowances—Honorary, etc.—Vested			Travelling Allowance	180	131	322	
Counter-measures Campaign							
Materials			Purchase of quinine, etc.	70,000	72,000	70,000	71,077
Grant-in-aid			Grant for Anti-malarial measure				991
Charges payable to other Governments, Departments, etc.			Amount payable to Jail Department for the manufacture of quinine tablet for the Public Health Department	2,500	2,500	2,500	2,500
			Total Anti-Malarial Operations ..	73,880	75,355	73,902	74,649
(iii) Leprosy							
Pay of Officers	1	1	Pay of Leprosy Specialist 1 (150—450) and special pay (100)	5,233	6,333	5,053	3,788
Pay of Establishment	21	21	Sub-Assistant Health Officers (90—100—100—5—175—180—10—200)	27,720	26,405	26,405	26,064
	2	2	Clerk 1 (30—80) 1 Laboratory Assistant (25—40) ..	1,249	1,220	1,220	
	22	22	Servants (11—15) ..	3,048	3,026	3,026	
			Total ..	32,017	30,651	30,651	26,064

<p>DETAILED ACCOUNT No. 39-E.—PUBLIC HEALTH— CHARGES IN ENGLAND</p>		Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
Leave and Deputation salaries	..	..	..	..	..	..	..	8,716	..
Staying overseas pay	..	2,160	..	1,560	..	2,120	..	1,431	..

Grant No. 15

40.—AGRICULTURE

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40-A	Direction ..	28,132	31,518	25,745	32,047	28,100	31,700	27,299	29,989
40-B	Superintendence ..	34,550	1,07,816	28,533	1,12,037	34,000	1,06,900	22,190	1,13,081
40-C	Subordinate and Expert Staff ..	15,600	3,54,565	15,402	3,57,271	15,400	3,64,100	15,408	3,20,451
40-D	Experimental Farms ..	..	71,236	..	72,623	..	70,000	822	71,619
40-E	Agricultural Demonstration and propaganda including public exhibitions and fairs. ..	..	1,08,303	..	1,03,850	..	1,06,800	403	1,10,290
40-F	Agricultural Education ..	19,932	90,550	11,726	93,564	16,000	89,500	20,482	1,02,245
40-G	Botanical and Public Gardens ..	..	62,526	..	55,871	..	60,400	851	56,192
40-H	Agricultural Experiments and Research—								
	(a) Expenditure on Rice Research. ..	..	12,100	..	11,965	..	11,949	..	12,253
	(b) Gangai Pest Scheme ..	..	..	..	..	..	..	..	785
	(c) Sann-Hemp Scheme ..	..	2,100	..	2,000	..	2,000	..	1,588
	(d) Oil Seeds Scheme ..	..	10,300	..	10,821	..	10,875	..	10,112
	(e) Citrus Fruit Research Scheme. ..	..	13,500	..	12,220	..	13,200	35	9,260
	(f) Research Scheme for wheat breeding in black soil areas. ..	..	8,783	..	..	..	..	..	..
	(g) Pan Cultivation Scheme ..	..	8,070	..	..	..	8,213	..	..
	(h) Botanical Scheme ..	..	21,103	..	18,543	..	25,095	..	..
	(i) Extension and Marketing of Verum 434 Cotton Scheme. ..	..	26,274	..	21,113	..	23,856	..	..
40-I	Scheme for the Improvement of Agricultural Marketing in India. ..	..	17,000	..	17,396	..	16,566	123	15,298
40-J	Other charges—								
	Expenditure in connection with Cotton Research. ..	..	2,600	..	2,080	..	2,153	..	1,581
	Scheme for economic development and improvement of rural areas financed from contribution from Central Government for rural development—								
	(a) Experiments in poultry farming. ..	..	109	..	157	..	157	..	666
	(b) Agricultural farm for Mandla district. ..	..	560	..	26	..	26	..	5,078
	(c) Cinema outfit for demonstration work. ..	..	559	..	..	..	525	..	266
	(d) Storage accommodation for cultivator's produce. ..	..	..	..	3,880	..	4,000	..	15,619
	(e) Purchase of two well boring plants. ..	..	1,054	..	..	..	805	..	..
40-K	Charges in England ..	11,760	400	25,640	400	15,280	400	30,302	527
	Loss or gain by Exchange ..	..	..	96	..	..	..	206	2
	Total ..	1,09,274	9,51,026	1,07,136	9,27,864	1,08,780	9,49,220	1,18,121	8,76,902
	Grand Total ..	1,09,274	9,51,026	1,07,136	9,27,864	1,08,780	9,49,220	1,18,121	8,76,902

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 40-A—AGRICULTURE—DIRECTION	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.
	1939-40	1940-41					
Pay of Officers—Charged.	1	1	Director of Agriculture (2,000—50—2,250)	26,632	24,145	26,100	25,432
Pay of Establishment.	15	15	Clerks 1 (250—400), 1 (200—250), 1 (100—200), 5 (50—175), 7 (30—80).	20,336	21,400	21,400	20,272
	12	12	Servants 1 (10), 7 (11—15), 2 (15—20), 2 (19—35)	2,700	2,600	2,600	2,588
			Temporary Establishment	720	..	..	97
			Total	23,756	24,000	24,000	22,957
Allowances, Honorary, etc.—Charged.			Travelling Allowance	1,500	1,600	2,000	1,558
			Travelling Allowance	1,000	600	1,000	1,189
Allowances, Honorary, etc.—Voted.			Travelling allowance of the members of the Board of Agriculture.	1,000	1,400	600	144
			Dear District Allowance	252	247	300	238
			Total	2,252	2,247	1,900	1,571
Contingencies—Voted.			Contingencies	1,360	5,500	5,500	5,461
			Rates and taxes { Charged	..	..	..	399
			{ Voted	300	300	300	..
			Purchase of Furniture and Instruments	50	..	..	..
			Purchase of books and periodicals	200	..	..	..
			Pay of menials	120	..	..	..
			Telephone charges	480	..	..	..
			Rent on Telankheri tank and pipe lines	3,000	..	..	..
			Total	5,510	5,800	5,800	5,770
			Total Direction	59,630	57,792	59,800	57,288
			Charged	26,132	25,745	26,100	27,299
			Voted	31,518	32,047	31,700	29,989

Units of appropriation	Numbers		DETAILED ACCOUNT No. 40-B.—AGRICULTURE—SUPERINTENDENCE		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41			Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	2	2	Deputy Directors (350—1,250)	..	32,550	26,133	32,000	18,313
Pay of Officers—Voted.	4	4	Deputy Directors and Assistant Directors, 1 (350—1,250), 3 (250—800) and leave salary.		26,244	28,190	25,000	23,573
	8	8	Extra-Assistant Directors (200—750)	..	34,756	36,650	36,500	42,463
			Deduct—Probable savings	..	—1,000	..	—2,000	..
			Total	..	60,000	64,840	59,500	66,036
Pay of Establishment.	28	28	Clerks 4 (100—175), 3 (50—125), 21 (30—80)	..	24,633	24,840	25,500	25,286
	24	24	Servants 23 (11—15), 1 (15—20)	..	4,000	3,700	3,700	3,643
			Temporary Establishment	..	300	300	300	275
			Total	..	28,933	28,840	29,500	29,204
Allowances, Honorary, etc.—Charged.	..		Cost of passages	..	..	..	..	1,486
			Travelling Allowance	..	2,000	2,400	2,000	2,163
			Total	..	2,000	2,400	2,000	3,649
Allowances, Honorary, etc.—Voted.	..		Travelling Allowance	..	13,000	12,300	12,000	11,865
			Dear District Allowance	..	198	210	200	193
			Total	..	13,198	12,510	12,200	12,058
Countersigned Contingencies								
Contingencies—Voted.	..		Purchase of Furniture and Instruments	..	130	100	100	20
			Other Contingencies	..	1,280	1,380	1,360	1,393
			Rates and taxes	{ Charged	..	..	..	228
				{ Voted	..	250	240	..
Contract Contingencies								
			Purchase of Books and Periodicals	..	125	100	100	88
			Other Contract Contingencies	..	3,900	4,037	3,900	4,282
			Total	..	5,685	5,847	5,700	6,011
			Total Superintendence	..	1,42,366	1,40,570	1,40,900	1,35,271
			Charged	..	34,550	28,533	32,000	22,199

DETAILED ACCOUNT No. 40-C.—AGRI- CULTURE—SUBORDINATE AND EXPERT STAFF		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
<i>Mycologist (350—1,250)</i>	..	15,600	14,802	14,800	14,374
Agricultural Chemist (350—1,250), special pay to Second Economic Botanist, Entomologist (200—750) and Economic Botanist (500).		19,682	19,180	18,500	14,811
Agricultural Assistants 40 (80—250), 18 (70—175), 46 (50—150), 18 (50—100) and special pay.		1,66,961	1,58,500	1,74,750	1,63,924
Clerks 7 (30—80), 1 (100—200)	..	5,800	5,540	6,400	7,540
Laboratory Assistants, Custodians and Servants		1,09,604	98,660	1,02,000	85,991
<i>Deduct</i> —Amount transferred from the Provincial Fund for economic development and improvement of rural areas.	..	..	—2,323	..	—6,132
Temporary Establishment	..	150	150	150	59
<i>Deduct</i> —Probable savings	..	—19,065	..	—13,000	..
Total	..	2,63,450	2,60,527	2,70,300	2,51,332
<i>Travelling Allowance</i>	..	600	600	600	647
Travelling Allowance	..	28,500	30,716	25,500	27,205
Dear District Allowance	..	828	772	900	751
Total	..	29,328	31,488	26,400	27,956

Countersigned Contingencies

Agricultural Experiments and Implements	..	22,655	31,157	31,355	20,398
<i>Deduct</i> —Amount transferred from the Provincial Fund for economic development and improvement of rural areas.	..	..	..	—1,455	—3,240
Expenditure to meet losses in the marketing of special crops.		280	300	300	..
Petty construction and repairs	..	4,800	1,195	6,200	..
Customs Duty on Imported Stores	..	100	79	100	1
Other Contingencies	..	8,690	7,265	7,100	4,676
Rates and taxes	{ Charged ..	..	..	..	387
	{ Voted ..	600	575	500	..

Contract Contingencies

Purchase of Books and Periodicals	..	280	210	300	4,517
Other Contract Contingencies	..	4,700	5,295	4,500	
Total	..	42,105	46,076	48,900	26,739
Total Subordinate and expert staff	..	3,70,165	3,72,673	3,79,500	3,35,859
Charged	..	15,600	15,402	15,400	15,408
Voted	..	3,54,565	3,57,271	3,64,100	3,20,451

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Number		DETAILED ACCOUNT No. 49-D.—AGRI-CULTURE—EXPERIMENTAL FARMS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39	
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.	
Pay of Estab-lishment.	7	7	Clerks (30—80)	..	4,900	4,526	4,400	4,251
	20	20	Servants 10 (15—25), 2 (15—20), 7 (11—15), 1 (50)	..	4,690	4,292	4,500	4,336
			Total	..	9,590	8,818	8,900	8,587
Allowances, Hono-raria, etc.			Travelling Allowance	..	150	227	150	153
			Dear District Allowance	..	126	123	150	124
			Total	..	276	350	300	277
Countersigned Contingencies								
Contingencies—Voted.			Customs Duty on Imported Stores	..	100	100	100	83
			Petty Construction and Repair:	..	2,090	1,800	2,200	2,104
			Purchase of Cattle and Implements	..	2,850	3,570	2,500	2,470
			Upkeep of Cattle and Farms	..	18,140	18,850	17,500	18,893
			Pay of menials	..	27,260	28,275	27,500	29,541
			Rents, Rates and Taxes { Charged	..	..	..	..	822
				Voted	..	2,300	2,125	2,100	1,022
			Other Contingencies	..	8,250	8,295	8,500	8,172
		Contract Contingencies	..	470	440	400	470	
		Total	..	61,460	63,455	60,800	63,577	
		Total Experimental Farms {	Charged	..	..	..	822	
			Voted	..	71,236	72,623	70,000	71,615

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation.	Numbers.		DETAILED ACCOUNT No. 40.—AGRICULTURE—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Ps.
(a) Demonstration Farms							
Pay of Establishment.	1	1	Clerk (30—50)	482	458	460	943
	27	27	Servants 1 (20—50), 15 (15—1—25), 2 (15—1—25) 9 (11—1—12)	6,100	5,764	5,840	4,568
			Total	6,582	6,222	6,300	5,511
Allowances, Honoraria, etc.			Dear District Allowance	56	56	60	53
			Travelling Allowance	180	155	140	113
			Total	236	211	200	166
Countersigned Contingencies.							
Contingencies Voted.			Purchase and Lease of Land	1,800	1,815	2,200	2,294
			Petty Construction and Repairs	4,370	3,974	4,700	3,613
			Purchase of Cattle and Implements	7,030	5,270	5,800	7,343
			Customs Duty on Imported Stores	..	..	..	41
			Upkeep of Cattle and Farms	23,800	24,646	25,000	26,629
			Pay of menials	36,000	37,190	38,600	39,623
			Rents, Rates and Taxes { Charged	..	..	..	403
			{ Voted	3,150	3,187	3,300	2,896
			Other Contingencies	6,000	6,470	6,400	7,763
			Contract Contingencies	700	725	700	760
		Total	82,850	83,277	86,700	91,165	
		Total Demonstration Farms.. { Charged	..	..	..	403	
		{ Voted	89,668	89,710	93,200	96,439	
(b) Exhibitions and Fairs							
Pay of Establishment.			Pay of Establishment	1,200	..	..	..
Contingencies—			General demonstration and propaganda	7,325	4,945	4,900	5,183
			Deduct—Amount transferred from the Provincial fund for economic development and improvement of rural areas.	..	—600	—600	..
			Public exhibitions and fairs	2,910	1,850	2,200	2,010
			Public exhibitions and fairs (Deputy Commissioner).	7,200	7,945	7,100	6,658
			Total	17,435	14,140	13,600	13,851
		Total Exhibitions and Fairs	18,635	14,140	13,600	13,851	
		Total Agricultural Demonstration and Propaganda, etc. { Charged	..	..	..	403	
		{ Voted	1,08,303	1,03,850	1,06,800	1,10,290	

Units of Appropriation	Numbers		DETAILED ACCOUNT No. 40-F.—AGRICUL- TURE—AGRICULTURAL EDUCATION — <i>concl'd</i>		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41			Rs.	Rs.	Rs.	Rs.
			Brought forward	..	77,515	72,817	72,300	77,128
			(vi) Agricultural College— <i>concl'd.</i>					
			<i>Countersigned Contingencies.</i>					
<i>Contingencies— Voted.</i>			Rates and taxes	967
				..	1,000	1,000	1,000	..
			Expenses of Students for visiting Farms	..	850	800	800	671
			College and Hostel contingencies	..	850	1,000	1,000	670
			Customs Duty on Imported Stores	..	50	50	50	..
			Furniture and Instruments	..	8,030	7,050	7,050	22,996
			Other Contingencies	..				
		<i>Contract Contingencies.</i>						
		Purchase of Books and Periodicals	..	570	500	500	5,399	
		Other Contract Contingencies	..	4,750	5,500	5,500		
		Total	..	16,100	15,900	15,900	30,703	
		Total Agricultural College	..	93,615	88,717	88,200	1,07,831	
		Farm Schools						
<i>Pay of Estab- lishment.</i>	12	12	Head master and masters 2 (75—175), 1 (90—130) 2 (60—2—100), 7 (50—2—90),	12,850	12,161	12,950	11,578	
	1	1	Servant	..	132	132		150
		Total	..	12,982	12,233	13,100	11,578	
<i>Allowances, Honoraria, etc.</i>			Allowance to medical attendant	..	320	291	310	297
			Travelling Allowance	..	45	20	10	
			Total	..	365	311	320	297
		<i>Countersigned Contingencies.</i>						
<i>Contingencies</i>			Pay of menials	..	1,700	1,449	1,300	1,271
			Other Contingencies	..	330	1,035	1,000	358
		<i>Contract Contingencies.</i>						
		Purchase of Books and Periodicals	..	190	280	280	238	
		Other Contract Contingencies	..	1,300	1,265	1,300	1,154	
		Total	..	3,520	4,029	3,880	3,021	
		Total Farm Schools	..	16,867	16,573	17,300	14,896	
		Total Agricultural Education	..	1,10,482	1,05,290	1,05,500	1,22,727	
		Charged	..	19,932	11,726	16,000	20,482	
		Voted	..	90,550	93,564	89,500	1,02,245	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETACHED ACCOUNT No. 40—41—AGRICULTURE—BOTANICAL AND PUBLIC GARDENS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
Horticultural Gardens and Arboriculture							
Pay of Establishment.	6	6	Superintendent, Overseers, etc., 2 (100—200), 2 (60—100), 2 (40—60).	8,550	7,877	8,130	11,213
	3	3	Clerks 3 (50—80)	2,500	2,418	2,430	
	3	3	Servants 3 (11—15)	450	429	440	
Total				11,500	10,724	11,000	11,213
Allowances, Honoraria, etc.			Travelling Allowance	300	300	300	346
			Dear District Allowance	36	36	40	27
			Local Allowance	429	457	560	550
			Stipends to Students under training	972	838	900	753
	Total				1,737	1,631	1,800	1,676
Contingencies—Voted.	Countersigned Contingencies						
			Rates and taxes { Charged	..	..	..	255
			Voted	290	245	300	..
			Arboriculture charges	1,710	1,800	1,800	1,077
			Contingent charges of the garden	13,380	14,100	14,100	15,117
			Pay of menials	7,880	8,400	8,400	8,118
			Customs Duty on Imported Stores	200	200	200	197
			Contract Contingencies	280	300	300	279
	Total				23,740	25,045	25,100	25,043
Total Horticultural Gardens and Arboriculture				36,777	37,400	37,900	37,932
Pay of Establishment.	Government Office Garden.						
	1	..	Overseer 1 (50—100)	504	480	600	580
Contingencies	Countersigned Contingencies						
			Rates and taxes { Charged	..	..	..	478
			Voted	500	825	500	..
			Contingent charges of the garden	290	300	300	127
			Pay of menials	2,820	3,000	3,000	3,070
	Total				3,610	4,125	3,800	3,675
Total Government Office Garden				4,114	4,605	4,400	4,255
Carried over				40,891	42,005	42,300	42,157

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers.		DETAILED ACCOUNT No. 40.—H—AGRICULTURE—AGRICULTURAL EXPERIMENTS AND RESEARCH— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts 1938-39,
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	8,520	8,335	8,139	8,373
			(a) RICE RESEARCH SCHEME— <i>concl.</i>				
Allowances, Honoraria, etc.			Travelling Allowance ..	950	950	950	1,077
			Conveyance Allowance ..	180	180	360	180
			Total ..	1,130	1,130	1,310	1,257
			Countersigned Contingencies.				
Contingencies ..			Other Contingencies ..	2,400	2,400	2,400	2,495
			Contract Contingencies ..	50	100	100	128
			Total ..	2,450	2,500	2,500	2,623
			Total—Rice Research Scheme ..	12,100	11,965	11,949	12,253
			(b) GANGAI PEST SCHEME				
Pay of Establishment.			Pay of Establishment ..	..	..	..	766
Allowances, Honoraria, etc.			Travelling Allowance ..	..	..	..	..
Contingencies ..			Contingencies ..	..	..	..	19
			Total ..	..	..	..	785
			(c) SANN-HEMP SCHEME				
Pay of Establishment.	1	1	Botanical Assistant (70—85) ..	969	909	900	848
Allowances, Honoraria, etc.			Travelling Allowance ..	300	300	300	81
Countersigned Contingencies ..			Countersigned Contingencies ..	831	791	800	659
			Total Sann-Hemp Scheme ..	2,100	2,000	2,000	1,588

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 40.—H—AGRI- CULTURE—AGRICULTURAL EXPERIMENTS AND RESEARCH —contd.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
(d) OIL SEEDS SCHEME							
Pay of Officers ..	1	1	Oil Seed Specialist (250—325)	3,617	3,309	3,320	3,187
Pay of Establish- ment.	2	2	Research Assistants (70—85)	1,878	1,719	1,760	1,680
	5	5	Clerks 1 (30—38), Laboratory Assistants 2 (25) and Servants 2 (11).	1,325	1,298	1,300	1,300
			Total	3,203	3,017	3,060	2,980
Allowances, Honoraria, etc.			Travelling Allowance	1,000	1,000	1,000	947
Contingencies ..			Countersigned contingencies	2,480	3,495	3,495	2,998
			Total Oil Seeds Scheme	10,300	10,821	10,875	10,112
(e) CITRUS FRUIT RESEARCH SCHEME							
Pay of Officers ..	1	1	Horticulturist (250—325)	3,551	3,243	3,250	2,775
Pay of Establish- ment.	3	3	Research Assistants (70—85)	2,520	1,617	2,590	2,132
	4	4	Clerk 1 (30—80), Laboratory Assistants 2 (25) and Servant 1 (11).	1,124	1,120	1,120	931
			Total	3,644	2,737	3,710	3,063
Allowances, Honoraria, etc.			Travelling Allowance	600	600	600	378
			Conveyance allowance	420	420	420	69
			Total	1,020	1,020	1,020	447
Contingencies Voted.			Countersigned contingencies	5,215	5,170	5,170	2,975
			Rates and Taxes {Charged	..	..	..	35
			{Voted	70	50	50	..
			Total	5,285	5,220	5,220	3,010
			Total Citrus Fruit Research Scheme	13,500	12,220	13,200	9,295
			Charged	..	..	..	35
			Voted	13,500	12,220	13,200	9,260
(f) RESEARCH SCHEME FOR WHEAT BREEDING IN BLACK SOIL AREAS							
Pay of Officers ..	1	1	Botanist 1 (250—325)	2,750	..	..	..
Pay of Establish- ment.	1	1	Botanical Assistant (100—5—120)	1,100	..	..	..
	2	2	Senior Fieldman 1 (40—2—48) and Fieldman 1 (25—1—29).	715	..	..	..
	1	1	Clerk (30—2—38)	330	..	..	..
	1	1	Servant (11)	121	..	..	..
			Total	2,266	..	..	..
Allowances, Honoraria, etc.			Travelling allowance	1,000	..	..	..
			Conveyance allowance for Botanist	385	..	..	..
			Total	1,385	..	..	..
Contingencies ..			Countersigned Contingencies	2,332	..	..	..
			Contract Contingencies	50	..	..	..
			Total	2,382	..	..	..
			Grand Total	8,783	..	..	..

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 40-H.—AGRICULTURE—AGRICULTURAL EXPERIMENTS AND RESEARCH— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			(g) Pan Cultivation Scheme.				
Pay of Establishment.	1	1	Agricultural Assistant (70—85) and deputation allowance.	700	..	843	..
Allowances, Honorary, etc.—Voted.			Travelling Allowance	200	..	200	..
Contingencies—Voted.			Preparation, maintenance of garden and other contingencies.	7,170	..	7,170	..
			Total—Pan cultivation scheme	8,070	..	8,213	..
			(h) Botanical scheme.				
Pay of Officers—Voted.	2	2	Research Officers (150—500)	8,231	6,783	10,107	..
Pay of Establishment.	3	3	Research Assistants (80—250)	3,913	3,134	6,120	..
	2	2	Clerks (30—80)	1,200	881	1,088	..
	5	5	Servants 1 (25—30), 2 (11—15) 2 (15—20)	1,167	685	708	..
			Total	6,280	4,700	7,916	..
Allowances, Honorary, etc.—Voted.			Travelling Allowance	1,000	1,000	1,000	..
			Dear District Allowance	72	60	72	..
			Total	1,072	1,060	1,072	..
Contingencies—Voted.			Countersigned Contingencies	5,450	5,950	6,000	..
			Contract Contingencies	70	50	..	..
			Total—Botanical scheme	21,103	18,543	25,095	..
			(i) Extension and Marketing of Verum 434 cotton scheme.				
Pay of Officers—Voted.	1	1	Marketing officer (150—500)	2,030	1,612	1,450	..
Pay of establishment.	8	8	Agricultural Assistants (70—175)	16,597	15,167	16,099	..
	16	16	Clerks, etc., 1 (100), 1 (60), 1 (50) and 13 (30)				
	24	24	Demonstration Jamadars and peons, 14 (20—50) and 10 (11—15).				
Allowances, Honorary, etc.—Voted.			Travelling allowance	3,487	3,159	3,277	..
Contingencies—Voted.			Countersigned Contingencies.				
			Possible losses on sale of seed	2,000	550	1,250	..
			Hire of godowns	2,000	520	1,620	..
			Contract contingencies	160	105	160	..
			Total	4,160	1,175	3,030	..
			Total—Extension and Marketing of Verum 434 cotton scheme	26,274	21,113	23,856	..

Units of appropriation	Numbers		DETAILED ACCOUNT No. 40 I—AGRICULTURE—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			AGRICULTURAL MARKETING SCHEME				
Pay of Establishment.	5	5	Assistant Marketing Officers 1 (200—25—300), 2 (125—145), 2 (100—120).	9,995	9,517	8,932	8,351
	4	4	Clerks 1 (75—5—120), 1 (50—65), 1 (30—2—40), 1 (35—3—41).	2,789	2,597	2,409	2,477
	5	5	Servants (12½)	900	882	825	792
		Total	..	13,684	12,996	12,166	11,620
Allowances, Honorary, etc.			Travelling Allowance	1,516	2,300	2,300	1,979
Contingencies—Voted.			Countersigned Contingencies	1,700	2,000	2,000	1,699
			Rates and Taxes { Charged	..	..	..	123
			{ Voted	100	100	100	..
		Total	..	1,800	2,100	2,100	1,822
			Total Agricultural Marketing Scheme	17,000	17,396	16,566	15,421
			Charged	..	..	..	123
			Voted	17,000	17,396	16,566	15,298
			DETAILED ACCOUNT No. 40-J—AGRICULTURE—OTHER CHARGES—EXPENDITURE IN CONNECTION WITH COTTON RESEARCH				
Pay of Officers.—			Marketing Officer	915	1,080	920	..
Pay of Establishment.			Clerk	35	..	179	..
Grant in aid	..		Grant-in-aid	..	..	..	1,190
			Countersigned Contingencies.				
Contingencies	..		Other Contingencies	1,140	510	594	391
			Contract Contingencies.				
			Books and Periodicals	50	60	60	
			Other Contract Contingencies	460	430	400	
		Total	..	1,650	1,000	1,054	391
		Total Cotton Research	..	2,600	2,080	2,153	1,581

DETAILED ACCOUNT No. 40-K—AGRICULTURE—(CHARGES IN ENGLAND)	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries	..	..	17,600	..	5,800	..	21,855	..
Sterling overseas pay	11,760	..	8,040	..	9,480	..	8,447	..
Other charges—								
Publications	..	400	..	400	..	400	..	527
Total	11,760	400	25,640	400	15,280	400	30,302	527

Grant No. 16

41—VETERINARY

Detailed Account No.	SUMMARY	Budget Estimate 1940-41		Revised Estimate 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41-A	Superintendence		73 740	5 500	39 700		65 200	6,243	58 814
41-B	Subordinate Establishment		2 10 100		2 12 100		2,15,000	23	2 08,345
41-C	Hospitals and Dispensaries		1 06 600		85,200		1,03 100		61 509
41-D	Breeding operations		96 900		1 12 400		1,03,860	1	68,149
41-E	Other Charges—								
	(1) Imperial Council of Agricultural Research Department—								
	(2) Veterinary Research		11 000		9 366		11,086		8 515
	(3) Scheme for economic development and improvement of rural areas financed from the Central Government rural development grant—Improved bullocks for district councils		500		734		754		7,740
41-F	Charges in England		160						
	Total		4 99 600	5,500	4 79 500		5 04 000	6 267	4 13,672
		4 99 000		4 85 000		5,04,000		4 19,339	

Unit of appropriation	Numbers		DETAILED ACCOUNT No 41-A— VETERINARY—SUPERINTENDENCE	Budget Estimate, 1940-41	Revised Estimate 1939-40	Budget Estimate, 1939-40	Accounts 1938-39,
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.			Director of Veterinary Services (1,600—1,900) ..		4,550		2 066
Pay of Officers—Voted	6	6	Director of Veterinary Services 1 (950—1,100), Deputy Director of Veterinary Services 1 (350—1,250) and Assistant Directors of Veterinary Services 1 (200—750), 3 (175—475).	39,000	27,900	32,000	28,144
Pay of Establishment	19	19	Clerks 1 (150—250), 1 (50—125), 15 (30—80), 2 (50—175)	16,600	19,400	16,800	18,238
	17	17	Servants 2 (19—35), 15 (11—15)	3,200		3,100	
			Total ..	19,800	19,400	19,900	18,238
Allowances, Honorary, etc.—Charged.			Travelling Allowance ..		950		

Units of appropriation	1939-40	1940-41	DETAILED ACCOUNT No. 41-B—VETERINARY—SUBORDINATE ESTABLISHMENT	Budget estimate, 1939-40	Budget estimate, 1940-41	Actuals, 1938-39
				R	R	R
				5,900	51,000	50,804
Allowances, Honoraria, etc.—Voted.			Traelling Allowance	7,100	5,260	6,730
			Office Rent Allowance	220	270	
			Hill Allowance			252
			Total	7,400	5,500	7,000
						4,912
Contingencies—Voted			Rates and taxes {Charged Voted			1,737
			Tour charges	300	200	
			Books, Maps and Periodicals	200	260	
			Purchase of Furniture and Instruments	0	100	
			Other Contingencies	400	200	
			Total	900	560	3,443
				3,240	3,200	5,182
			Contingencies—Unvoted			
			Courier and Contingencies	1,420	600	260
			Tour Charges	100	60	85
			Rates and taxes {Charged Voted			84
			Contract Contingencies	2,700	2,900	2,560
			Total	4,300	3,700	4,159
			Total Superintendence	73,740	65,200	65,057
			Charged		5,500	6,243
			Voted	73,740	59,700	58,814
			DETAILED ACCOUNT No. 41-B—VETERINARY—SUBORDINATE ESTABLISHMENT			
Pay of Establishment.	161	161	Veterinary Inspectors and Assistants 7 (130-200), 140 (60-120), 14 (125-140) and special pay 3 (30), 3 (10).	1,81,000	1,83,800	
	18	18	Servants (11-15)	2,500	2,800	1,61,201
			Deduct—Probable savings	—22,000	—18,000	
			Total	1,61,500	1,62,800	1,61,201
			Carried over	1,61,500	1,62,800	1,61,201

Units of appropriation	Numbers		DETAILED ACCOUNT No. 41-B—VETERINARY—SUBORDINATE ESTABLISHMENT	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,61,500	1,62,800	1,68,600	1,61,201
Allowances, Honorary, etc.			Travelling Allowance ..	45,880	46,500	42,900	45,977
			Dear District Allowance ..	70	90	90	
			Compensatory Allowance ..	1,040	980	1,880	
			House-rent Allowance ..	860	930	830	
			Total ..	47,850	48,500	45,700	46,520
Contingencies—Voted.			Other Contingencies ..	150	150	200	28
			Rates and taxes ..	..	..	..	23
			Contract Contingencies ..	200	200	..	..
			Total ..	400	450	500	596
			Total ..	750	800	700	647
			Total Subordinate Establishment ..	2,10,100	2,12,100	2,15,000	2,08,368
			DETAILED ACCOUNT No. 41-C—VETERINARY—HOSPITALS AND DISPENSARIES				
Pay of Establishment. Allowances, Honorary, etc.	16	16	Servants 2 (20-45), 4 (11-15), 1 (11), 9 (20-40)	4,000	3,810	4,475	2,317
			Travelling Allowance ..	500	..	..	..
			Stipends and Scholarships ..	..	..	..	218
			Dear District Allowance ..	90	90	90	90
			House-rent Allowance ..	435	430	440	..
			Total ..	1,025	520	530	308
Contingencies ..			Countersigned Contingencies				
			Rates and Taxes ..	500	400	450	..
			Menials ..	2,500	1,860	3,000	..
			Medicines and Instruments ..	85,000		78,000	52,655
			Customs Duty on imported stores ..	..		..	..
			Other Contingencies ..	400		530	6,154
			Purchase of fodder ..	100		14,000	..
			Contract contingencies ..	500	..	..	..
			Total ..	89,000	80,795	95,980	58,809
Grant-in-aid ..			Grant-in-aid to the Chikalda Veterinary Dispensary	75	75	75	75
			Total Hospitals and Dispensaries ..	94,100	85,200	1,01,060	61,509
			(a) Outlying Dispensaries.				
Pay of Establishment. Allowances, Honorary, etc.	20	13	Compounders (20)	3,160	1,200	4,860	..
			House-rent Allowance ..	780	300	1,200	..
			Travelling Allowance ..	200	..	..	..
			Total ..	980	300	1,200	..
Contingencies—Voted.			Countersigned Contingencies.				
			Menials ..	3,020	1,200	4,800	..
			Medicines, Instruments and furniture ..	5,000	4,700	7,940	..
			Other Contingencies ..	300	300	1,200	..
			Total ..	8,360	6,200	13,940	..
			Total Outlying Dispensaries ..	12,500	7,700	20,000	..
			Deduct—Amount transferred from the Provincial Fund for economic development and improvement of rural areas	..	-7,700	-17,960	..
			Total—Hospitals and Dispensaries ..	1,06,600	85,200	1,03,100	61,509

CENTRAL PROVINCES AND BERAR--EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 41-D--VETERINARY--BREEDING OPERATIONS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
CATTLE-BREEDING AND DAIRY FARMS							
Pay of Officers--Voted.	1	1	Officer in charge, Animal Husbandry (200--750) ..	8,080	7,800	7,800	7,475
Pay of Establishment.	5	5	Farm Assistants and special pay 1 (80--250), 1 (50--175), 3 (50--150).	7,020	11,500	6,800	11,285
	2	2	Clerks (30-- 80) ..	1,800		1,700	
	11	11	Servants 2 (20--50), 5 (15--1--25), 1 (15--1--20), 3 (11--15).	2,900		3,100	
			Temporary establishment .. ..	..		..
	Total	..		11,720	11,500	11,600	11,285
Allowances, Honoraria, etc.			Travelling Allowance ..	1,574	1,600	1,600	1,680
			Dear District Allowance ..	126	15	145	119
		Total	..	1,700	1,715	1,745	1,799
Countersigned Contingencies							
Contingencies--Voted.			Pay of menials ..	13,000	14,765	14,865	13,529
			Feed and Care of Cattle ..	23,900	21,840	21,820	22,958
			Buildings and Fencings ..	1,600	2,250	2,400	1,395
			Purchase of stock ..	..	..	..	..
			Experiments and Implements ..	2,500	2,040	2,000	2,928
			Rents, rates and taxes ..	1,050	1,040	1,000	1,001
			Premium to owners of selected and certified bulls ..	..	..	..	1,977
			Purchase of machinery and plant ..	5,400	..	..	..
			Other Contingencies ..	2,950	2,650	2,500	3,406
			Purchase of bulls for free distribution to recognised organisations.	2,500	3,000	..	..
			Contract Contingencies				
			Purchase of Books and Periodicals ..	50	400	10	397
			Contract Contingencies ..	350		380	
	Total	..		53,300	47,985	44,975	47,591
	Total Cattle-breeding and Dairy Farms	..		74,800	69,000	66,120	68,150

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No 41-D—VETERINARY—BREEDING OPERATIONS	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Actual Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs	Rs	Rs	Rs
(a) Dewal Cattle-Breeding Farm							
Pay of Establishment	1	1	Superintendent (76-5-175)	1,520	3,290	1,470	1,636
	1	1	Overseer (50-5/2-100)	620		600	
	1	1	Clerk (30-80)	80		360	
	4	4	Servants (15-25) 1 (20-30) 1 (11-15)	930		750	
Total ..				3,450	3,290	3,180	1,636
Allowances Honorary, etc.			Travelling Allowance	300	320	300	188
	Countersigned Contingencies						
Contingencies Voted.			Materials	5,500	5,900	4,000	1,647
			Live and dead stock		14,764	15,000	12,711
			Buildings	1,000	15,720	15,720	9,672
			Feed and care	7,600	6,300	7,000	4,066
			Other contingencies	1,800	450	450	1,846
			Contract contingencies	50	60	50	54
Total ..				15,950	43,194	42,220	29,996
Total—Dewal Cattle-breeding Farm				19,700	46,804	45,700	31,820
Deduct—Amount transferred from the provincial fund for economic development and improvement of rural areas				..	—4,604	—4,200	—31,820
(b) Experimental Sheep Farming							
Pay of Establishment	1	1	Jamadar	400	380	372	150
			Travelling Allowance	50	60	28	59

7

Grant No. 17

42.—CO-OPERATION

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
42-A	Direction	53,000	1,83,915	15,823	2,06,171	15,600	2,00,937	15,392	2,08,140
	Grants-in aid	..	1,29,000	..	29,560	..	29,560	..	29,000
42-B	Other charges— (a) Provincial Village Landryat Officer.	..	12,306	..	12,294	..	12,597	1	11,563
	(b) Scheme for co-operative training and education financed by the Government of India rural development grant	..	11,883	..	10,152	..	10,152	..	8,912
	(c) Multi-purpose Co-operative Societies.	..	3,696	..	..	..	1,834	..	..
42-C	Charges in England	..	200	..	..	..	12,320	..	18
	Total	53,000	3,41,000	16,823	2,58,177	15,600	2,67,400	15,393	2,57,633
		3,94,000		2,75,000		2,83,000		2,73,026	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 42-A — CO-OPERATION—DIRECTION	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts 1938-39 Rs.
	1939-40	1940-41					
Pay of Officers— Charged	1	1	Registrar (1,150—2,500) and special pay (150)	..	30,200	15,545	14,600
	—	1	Deputy Registrar (1,000—2,250) and special pay (150).	..	20,200	..	..
			Total	..	50,400	15,545	14,600
Pay of Officers— Vot.d.	1	..	Deputy Registrar I (1,000—2,250) and special pay (150).	..	19,200	19,200	..
	6	6	Assistant Registrars I (250—75—600), 3 (150—500) 2 (125—500) and leave salary.	18,730	17,057	17,168	..
			Total	..	18,730	36,257	36,368
Pay of Establishment.	67	67	Clerks and Auditors 2 (175—275), 3 (160—250), 1 (125—10—175), 24 (80—150), 8 (50—100), 8 (30—80), 2 (200—300), 3 (85—150), 15 (70—120), 1 (80—5—150).	96,631	92,021	93,021	..
	63	63	Servants 60 (11—15), 2 (15—20), 1 (10—12)	..	9,348	9,126	9,281
			Temporary Establishment	..	22,048	22,408	23,908
			Deduct—Probable savings	..	—3,000	..	..
			Total	..	1,25,027	1,23,555	1,26,210
Allowance, Honoraria, etc.— Charged			Travelling Allowance	..	2,600	1,278	1,000
			Carried over	..	1,96,757	1,76,635	1,78,178
							1,77,140

Units of appropriation	Numbers		42-A—CO-OPERATION—DIRECTIONS	Budget 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts, 1938-39 Rs.
	1939-40	1940-41					
			Brought forward	1,96,757	1,76,635	1,78,178	1,77,140
Allowances, Honorary, etc.— Voted			Travelling Allowance	26,600	21,500	22,500	20,229
			Dear District Allowance	558	504	504	559
			Total	27,158	32,004	23,004	30,788
Contingencies— Voted			Purchase of books and periodicals	200	200	1,500	15,604
			Furniture and instruments	700	500	800	
			Purchase and repair of tents	150	150	150	
			Tour charges	4,000	4,275	5,000	
			Section writing charges	.	200	100	
			Rents, rates and taxes	100	197	72	
			Other Contingencies	7,457	8,433	1,633	
			Total	12,000	14,355	15,355	15,604
			Total Direction	2,36,915	2,22,994	2,16,537	2,23,532
			Charged	53,000	16,823	15,600	15,392
			Voted	1,83,915	2,06,171	2,00,937	2,08,140

DETAILED ACCOUNT No.—
42-B.—CO-OPERATION—OTHER CHARGES—
(a) PROVINCIAL VILLAGE PANCHAYAT
OFFICER.

Pay of Officers..	1	1	Village Panchayat Officer I (250—850)	10,200	10,018	10,020	9,541
Pay of Establishment.	1	1	Clerk I (30—50)	488	462	462	702
	2	2	Servants (11—15)	268	263	264	
			Total	756	725	726	702
Allowances, Honorary, etc.			Travelling Allowance	1,000	1,200	1,500	1,086
			Rates and taxes	..	1	1	235
			Other Countersigned Contingencies	350	350	350	
Contingencies— Voted.			Total	350	351	351	235
			Total Provincial Village Panchayat Officer	12,306	12,294	12,597	11,564

		Budget 1937-38	Revised Budget 1939-40	Budget 1940-41	Actuals 1939-40
DEPARTMENT OF CO-OPERATION IN CENTRAL PROVINCE INDIA RURAL DEVELOPMENT GRANT					
Pay of Establishment, etc	Auditors' salaries and special pay to Assistant Educational Inspector	4,063	3,868	3,912	3,690
Allowances, Honorary	Travelling allowance	3,300	1,200	1,500	1,272
Contingencies	Contingencies	4,500	5,084	4,740	3,950
Total Co-operative Training, etc.		11,863	10,152	10,152	8,912

DETAILED ACCOUNT No.
42-B—CO-OPERATION—OTHER CHARGES—
(c) MULTI-PURPOSE CO-OPERATIVE
SOCIETIES

Pay of Ministers		2,380	2,270	3,600	214
Travelling allowance		672	304		
Petty construction and repairs			500	2,000	
Other contingencies		144	126		
Deduct—Amount transferred from the Provincial fund for economic development and improvement of rural areas			—3,200	—3,766	—214
Total Multi-purpose Co-operative Societies		3,696		1,834	

DETAILED ACCOUNT No.
42-C—CO-OPERATION—CHARGES
IN ENGLAND

Leave and deputation salaries				12,320	
Other charges		200			18
Total Charges in England		200		12,320	18

Grant No 18†

43. -INDUSTRIES

		Charge	Value	Rate	Rate	Rate	Rate	Rate	Rate
		Rs	R	R	R	R	R	Rs.	Rs
43-A	Industries		2 74 625	14 430	2 70 130	28,600	2 95,700	15,082	2 37,932
43-B	Grants-in-aid		64,795		51,410		53,200	..	36,765
43-C	Charges in England		80		..	..	..	..	..
Total		..	3 39 500	14 430	3 21,570	28 600	3 48,900	15,082	2,74,697
			3 39 500	3,36 000		3,77 500		2,89,779	

Units of appropriation		Numbers		DETAILED ACCOUNT OF EXPENDITURE	Budget estimate 1940-41	Revised estimate 1939-40	Budget estimate, 1939-40	Account, 1938-39
		1939-40	1940-41		Rs	Rs	Rs.	Rs
(i) DIRECTION								
Pay of Officers— Charged.	1			Director of Industries (1 150—700)		13 627	12,500	12,200
Pay of Officers—		1		Director of Industries (1 000—1 200)	12 000			
	1			Deputy Director of Industries		4 413	4,960	2,329
Total ..					12,000	4 413	4 960	2,529
Pay of Estab- lishment.	1	1		Commercial Agent (100—200)	1 661		1,610	19,082
	12	12		Clerks 1 (250—400), 1 (100—200) 4 (50—175) 1 (50—150), 5 (30—80)	15 721	18 111	17,350	
	10	10		Servants 1 (19—35), 1 (15—20), 7 (11—15), 1 (10)...	1,776		1,760	
				Temporary establishment ..	540	500		
Total ..					19 700	18,611	20,720	19,082
Carried over ..					31,700	36,654	38,480	33,811

†The grant for "Scientific Departments" on page 102 is included in this grant.

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No 45-A—INDUSTRIES— <i>contd</i>	Budget Estimate 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Accounts 1938-39
	1939-40	1940-41		Rs	Rs	Rs	Rs
			Brought forward	31,700	36,654	38,480	33,811
			(i) DIRECTION— <i>concl</i>				
Allowances, Hono- raria, etc.— Charged			Travelling Allowance ..		800	800	800
Allowances Hono- raria etc.			Travelling Allowance	2 000	1 300	2,000	2,330
			Dear District Allowance	198	181	230	299
			Total	2 198	1 486	2 230	2 629
Contingencies			Purchase of Books and Periodicals	250	3,212	375	5 127
			Purchase of Furniture and Instruments	100		430	
			Tour charges	200		230	
			Other Contingencies	2,350		2 300	
			Rates and taxes { Charged				4
			{ Voted			5	
			Total	2 900	3 212	3,340	5 131
			Total Direction	36 798	42 152	44 850	42 311
			Charged		14 430	13,600	13,004
			Voted ..	36 798	27 722	31 250	29,367
			(ii) INDUSTRIAL EDUCATION				
			(a) Reformatory School Jabbulpore				
Pay of Officers			Superintendent (300—20—600)	7 200	7 000	7 200	7,329
Pay of Instrument			Mistress 3 (20—1—35), 1 (40—2—50)	1 541	1,466	1 410	7 653
			Clerks 1 (30—60), 1 (30—65) ..	1 800	1,501	1 600	
			Warders and Supervisors 2 (20—30) 6 (30—45), 7 (15—19)	5,152	4,793	4 850	
			Total	8,493	8,166	8,060	7,653
Allowances, raria, etc.			Gratuities to trade masters	50	50	50	210
			Compensatory allowance to Medical Assistant and hospital servants	180	180	180	
			Total ..	230	230	230	210
			Carried over ..	15,923	15,596	15,490	15,192

	Units of appropriation	Numbers 1939-40 1940-41	DEPARTMENT OF AGRICULTURE AND INDUSTRIES	No.		Estimated, 1939-40	Actual, 1939-40	Budgeted, 1939-40	Account, 1938-39
						R	R	R	R
			Bureau of Education	76		15,92	15,996	15,496	15,192
(1) REFORMATORY SCHOOL Jubbulpore— <i>a</i> .									
			Contingencies Contingent						
Contingencies			Allowance to Non-Governmental religious teachers and hospital servant			360	360	360	
			Rewards to Reformatory Schoolboys			550	550	550	
			Dietary charges			5,700	5,380	5,800	
			Hospital charges			400	300	300	
			Clothing and bedding			1,800	1,300	1,500	9,822
			Sanitation charges			100	100	100	
			Charges for moving schoolboys			100	100	100	
			Extraordinary expenses for live-stock tools and plant			125	25	25	
			Other contingencies			1,381	3,023	2,025	
			Rates and taxes Charged						500
			Voted			550	500	500	
			Contract Contingencies						
			Contract Contingencies			650	130	130	130
Total			Tota			11,766	11,773	11,390	10,452
Total Reformatory School			Total Reformatory School			27,689	27,369	26,880	25,644
Charged			Charged						500
Voted			Voted			27,689	27,369	26,880	25,144
			MANUFACTURES						
Pay of Establishment	4	4	Manufacturing Establishment I (20--25)	5 (45--100)		3,935	3,865	3,865	3,677
Contingencies			Countersigned Contingencies						
			Material and equipment			1,500	1,230	1,230	1,182
			Other Countersigned Contingencies						
			Contract Contingencies						
			Contract Contingencies			5	5	5	5
Total			Total			1,505	1,235	1,235	1,187
Total Manufactures			Total Manufactures			5,440	5,100	5,100	4,864
Grand Total Reformatory School			Grand Total Reformatory School			33,129	32,469	31,980	30,508
Charged			Charged						500
Voted			Voted			33,129	32,469	31,980	30,008

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	Numbers		DETAILED ACCOUNT No. 43-A.— INDUSTRIES— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			(ii) INDUSTRIAL EDUCATION— <i>contd.</i>				
			(b) Schools of Handicrafts				
Pay of Officers.	1	1	Head Master and Inspector of Industrial Schools (600—30—750).	9,000	9,000	9,000	9,000
Pay of Establishment.	52	52	Masters and Instructors 1 (250—350), 1 (150—10—350), 1 (100—10—200), 1 (60—125), 33 (45—100), 1 (40—50), 5 (25—75), 1 (30), 8 (40).	53,748	51,340	52,200	56,799
	11	11	Clerks, Storekeepers, etc., 1 (80—125), 7 (30—80), 3 (30—65).	7,864	7,740	7,620	
	11	11	Servants (11—15)	1,659	1,600	1,630	
			Total	63,271	60,680	61,450	56,799
Allowances Honoraria, etc.			Travelling Allowance	1,500	1,400	1,500	1,006
			House-rent and other Allowances	1,012	450	1,020	1,003
			Dear District Allowance	198	150	180	
			Total	2,710	2,000	2,700	2,009
Contingencies.			Countersigned Contingencies.				
			Material and Equipment	28,800	28,261	30,470	31,939
			Petty Construction and Repairs	350	350	350	
			Other Contingencies	9,699	10,770	10,770	
			Rates and Taxes	1,783	1,655	1,730	..
			Contract Contingencies.				
			Purchase of Books	1,838	1,915	1,950	1,563
			Other Contingencies	..	..	..	..
			Total	42,470	42,951	45,270	35,079
Scholarships			Scholarships	45,384	39,000	44,120	36,688
			Deduct—Probable savings	—6,000	..	—6,000	..
			Total Schools of Handicrafts	158,885	154,636	163,440	139,777

Units of appropriation	Numbers		DETAILED ACCOUNT No. 43-A.—INDUSTRIES— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			(ii) INDUSTRIAL EDUCATION— <i>concl.</i>				
			(c) Scholarships				
Scholarships..			Industrial Scholarships tenable at the Indian Institute of Science, Bangalore.	1,920	2,500	2,400	13,111
			Industrial Scholarships tenable at the School of Mining and Geology, Dhanbad.	1,360	1,580	1,600	
			Industrial Scholarships tenable at the Victoria Jubilee Technical Institute, Bombay, and contribution to the Institute.	5,950	*8,835	*8,950	
			Industrial scholarships tenable at the Demonstration classes of the Government of Bengal.	..	155	150	..
			Total scholarships	..	9,230	13,070	13,100
			Total Industrial Education	..	1,99,194	1,99,170	2,01,620
			Charged	..	..	..	2,077
			Voted	..	1,99,194	1,99,170	2,01,620
			(iii) INDUSTRIAL DEVELOPMENT				
			(i) Textile Expert				
Pay of Officers ..	1	1	Textile Expert (350—500)	..	5,837	5,660	5,660
	2	2	Instructors 2 (35—100)	..	2,070	4,200	4,200
Pay of Establishment.	1	1	Clerk (80—125)	..	1,435	1,580	1,375
	3	3	Servants (11—15)	..	500	478	500
			Temporary establishment	..	8,340	6,297	8,335
			Total	..	12,343	12,555	14,410
Allowances, Honoraria, etc.			Travelling Allowance	..	2,300	2,800	2,000
			Dear District Allowance	..	54	55	55
			Total	..	2,354	2,855	2,055
			Countersigned Contingencies.				
Contingencies ..			Material and Equipment	..	3,215	5,251	3,515
			Tour charges	..	95	80	95
			Specimens and Prizes at Fairs	..	710	100	710
			Furniture and Apparatus	..	190	190	190
			Other Contingencies	..	1,185	810	1,185
			Rates and Taxes	..	30	30	30
			Contract Contingencies.				
			Contract Contingencies	..	600	400	600
			Total	..	6,025	6,861	6,325
			Total Textile Expert	..	26,561	27,931	28,450

* Includes expenditure on Grants-in-aid shown on page 166.

Units of appropriation	Numbers		DETAILS ACCOUNT No 45-A - INDUSTRIES—(ii)	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1938-40	Accounts, 1938-39
	1939-40	1940-41		Rs	Rs	Rs	Rs
			(i) INDUSTRIAL DEVELOPMENT—contd				
			(ii) Development of Tasar Silk Industry				
Pay of Establishment			Tempo Establishment ..	1,560	840	250	212
Allowances, Honorary, etc.			Travelling Allowance	220	215	.	72
Contingencies			Countersigned contingencies ..	700	1,170	500	621
			Contract contingencies ..	20	20	.	9
			Total—Development of Tasar Silk Industry .	2,500	2,250	750	914
			(iii) Sericulture				
Pay of Establishment	4	4	Supervisor 1 (75), Reeler Reeler 3 (25)	1,800	675	780	125
	6	6	Servants 6 (12)	864	216	864	
			Total .	2,664	891	1,644	125
Allowances, Honorary, etc.			Travelling Allowance	400	250	400	100
Contingencies			Countersigned Contingencies				
			Material and equipment .	1,836	3,809	2,956	2,045
			Contract Contingencies	100	50		
			Total	1,936	3,859	2,956	2,045
			Total—Sericulture	5,000	5,000	5,000	2,270
			Deduct—Amount transferred from the Provincial Fund for economic development and improvement of rural areas		—2,500	—2,222	—2,270
			Other industrial developments				
			(i) Training of village chamars in use of offal and skin flaying				
Pay of Establishment	2	2	Instructors 1 (25), 1 (30)	600	1,200	3,480	1,307
Allowances, Honorary, etc.			Travelling Allowance ..	300	750	820	797
			Scholarships .	360			
			Countersigned Contingencies				
Contingencies			Material and equipment .	3,312	6,320	4,040	3,421
			Other Contingencies				
			Total ..	3,312	6,320	4,040	3,421
			Total—Training of village chamars .	4,572	8,270	8,340	5,525
			Deduct—Amount transferred from the Provincial Fund for economic development and improvement of rural areas		—475		—5,525
			(ii) Dead Cattle Institute, Nagpur.				
Pay of Establishment	10	..	Manager 1 (40), Asstt Manager 1 (30) and Servants 8 (15)	..	589	2,280	309
Allowances, Honorary, etc.			Scholarships ..	..	120	330	..
			Travelling Allowance ..	..	..	300	..
			Total ..	..	120	630	..
			Carried over ..	..	709	2,910	309

CENTRAL PROVINCES AND BERAR EXPENDITURE

165

Units of appropriation	Numbers		Detailed Account No. & Description	Budget estimate, 1940-41	Revised estimate, 1939-40	Budget estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.
			Prints and		709	2,910	309
			(iii) INDUSTRIAL DEVELOPMENT— <i>Contd.</i>				
			Countersignatures				
Contingencies			Material and equipment	..	3,291	2,310	1,553
			Other contingencies	..	..	..
			Rates and	..	..	112	
			Total	..	3,291	2,422	1,553
			Total—Deer Cattle Institute	..	4,000	5,332	1,862
			Debit—Amount transferred from the Provincial Fund for economic development and improvement of rural areas	..	-1,238	..	-1,862
			(iii) Industrial Survey				
Pay of Officers—Charged	1		Survey officer (1 000)			12,000	
Pay of Officers	4		Assistant Survey officers (200)	..	4,375	2,600	1,210
Pay of Establishment	15		Investigator (800)			14,400	
	4		Class I (60), 1		1,613	1,900	402
	8		Servants			1,152	
			Total		1,613	17,352	402
Allowances, Honoraria, etc.—Charged			Travelling Allowances			3,000	
Allowances, Honoraria, etc			Travelling Allowance		592	5,000	
			Countersigned Contingencies				
Contingencies—			Experiments and tests, etc			623	3,942
			Other Contingencies		950	2,400	
			Contract Contingencies			500	
			Total		950	3,523	3,942
			Total—Industrial Survey	..	7,530	50,475	5,554
			Charged	..		15,000	
			Voted	..	7,530	35,475	5,554
			Debit—Amount transferred from the Provincial Fund for economic development and improvement of rural areas	..	-7,530	-18,295	-5,554
			Total—Industrial Development	..	38,633	77,830	27,449
			Charged	..	..	15,000	1
			Voted	..	38,633	62,830	27,448

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	DETAILED ACCOUNT No. 43-B.—GRANTS-IN-AID	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
		GRANTS-IN-AID			
Grants-in-aid ..	Grants-in aid for the development of Handloom Weaving Industry.	35,255	24,400	24,400	24,400
	Grants-in-aid to the Berar Technical Institute, Amraoti.	8,240	8,240	8,240	25,865
	Annual subsidy to the Indian Institute of Science, Bangalore.	1,500	1,500	1,500	
	Grants-in-aid to the All-India Village Industries Association, Wardha, for the training of boys.	1,800	1,800	1,800	
	Grant-in-aid to the Victoria Jubilee Technical Institute, Bombay.	3,000	(a)	(a)	
	Grants-in-aid to the All-India Spinners' Association for the encouragement of hand-spinning and hand-weaving in rural areas.	15,000	22,260	22,260	
	Deduct—Amount transferred from the Provincial fund for economic development and improvement of rural areas.	..	—6,760	—5,000	—15,000
	Grant-in-aid to the All-India Planning Committee..	..	4,000	..	..
	Deduct—Amount transferred from the Provincial fund for economic development and improvement of rural areas.	..	—4,000	..	..
	Total—Grants in aid ..	64,795	51,440	53,200	35,265
Charges payable to other Governments Departments, etc.	Charges payable to Bengal Government for the training of students in umbrella-making.	..	..	..	1,500
	Grand Total ..	64,795	51,440	53,200	36,765

DETAILED ACCOUNT No. 43-C—INDUSTRIES—CHARGES IN ENGLAND	Budget Estimate, 1940-41.		Revised Estimate, 1939-40.		Budget Estimate, 1939-40.		Accounts, 1938-39.	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Other Charges—								
Publications	80	..	..	..	..	..	..
Total	80	..	..	..	..	..	..

Grant No. 19

47.—MISCELLANEOUS DEPARTMENTS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
	<i>Labour and Emigration</i>								
47-A	Inspector of Factories ..	..	18,454	..	20,275	..	19,372	..	26,027
47-B	Labour ..	..	10,991	..	10,447	..	10,447	..	1,494
	<i>Inspection and Tests</i>								
47-C	Inspector of Steam Boilers. ..	..	50,075	..	48,717	..	50,900	1	48,878
47-D	Electrical Inspector ..	..	..	..	..	..	..	15,910	15,955
47-E	Explosives ..	..	200	..	200	..	200	..	..
	<i>Miscellaneous</i>								
	Examinations ..	..	500	..	500	..	500	..	500
47-F	Administration of Indian Partnership Act, 1932. ..	300	1,400	300	1,281	300	1,281	300	1,258
47-G	Charges in England ..	..	80	..	280	..	..	..	273
	Loss or gain by Exchange ..	..	..	..	..	..	..	..	2
	Total ..	300	81,700	300	81,700	300	82,700	16,211	94,387
		82,000		82,000		83,000		1,10,598	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 47-A.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES	Budget Estimate, 1940-41 Rs.	Revised Estimate, 1939-40 Rs.	Budget Estimate, 1939-40 Rs.	Accounts 1938-39 Rs.
	1939-40	1940-41					
Pay of Officers—Voted.	3	3	Inspectors of Factories 1 (450—25—600), 2 (150—400).	11,050	13,083	11,600	18,725
Pay of Establishment.	5	5	Clerks 1 (80—125), 4 (30—80) ..	3,300	3,404	3,200	3,744
	4	4	Servants (11—15) ..	540			
	Total ..			3,840	3,404	3,886	3,744
	Carried over ..			14,890	16,489	15,486	22,469

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Unit of Appropriation	Numbers		DETAILED ACCOUNT No 47 A—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES— <i>continued</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate 1939-40	Actuals, 1938-39
	1939-40	1940-41		Rs	Rs	Rs	Rs
			Brought forward	14,890	16,489	15,486	22,469
Allowances, Honoraria, etc.—Voted			Travelling Allowance ..	3,000	3,000	2,800	2,874
			Dear District Allowance ..	144	146	146	128
			Total	3,144	3,146	2,946	3,002
Contingencies			Other Countersigned Contingencies	100	640	540	556
			Contract Contingencies ..	320		400	
			Total	420	640	940	556
			Total—Inspector of Factories	18,454	20,275	19,372	26,027
DETAILED ACCOUNT No 47-B—MISCELLANEOUS DEPARTMENTS—LABOUR							
			<i>Voted</i>				
Pay of Officers	1	1	Labour Officer (600)	7,200	6,600	5,600	
Pay of Establishment	1	1	Investigator (80—125)	1,068	1,008	1,008	751
	2	2	Clerks 2 (30—80)	975	763	828	703
	2	2	Servants (11—15)	276	264	264	
			Total	2,219	2,035	2,100	1,454
Allowances, Honoraria, etc.—Voted			Travelling Allowance	1,100	980	1,100	
			Dear District Allowance	72	72	72	40
			Total	1,172	1,052	1,172	40
Contingencies			Contingencies	400	760	575	
			Total—Labour Office	10,991	10,447	10,447	1,494
DETAILED ACCOUNT No 47-C—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS							
Pay of Officers—Voted	1	1	Chief Inspector of Factories and Boilers (800—1,200)	10,576	10,276	10,276	36,175
	4	4	Inspectors of Boilers (400—10—600)	24,720	25,507	26,728	
			Total	35,296	35,783	37,004	36,175
Pay of Establishment	5	6	Clerks 1 (150—10—200), 1 (80—5—125), 4 (30—80)	6,230	5,437	5,800	6,046
	8	8	Servants (11—15)	1,200	1,177	1,264	
			Total	7,430	6,614	7,064	6,046
Allowances, Honoraria, etc.—Voted			Travelling Allowance	5,000	4,000	4,500	4,399
			Dear District Allowance	197	168	180	675
			Total	5,197	4,168	4,680	5,074

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	Numbers		DETAILED ACCOUNT No. 47-C—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS —contd	Budget 1940-41	Revised Estimate 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41					
				Rs.	Rs.	Rs.	Rs.
			brought forward	47,925	46,565	48,748	47,233
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Contingencies			Fees to Examiners	150	150	200	1,646
			Rates and Taxes	2	2	2	
			Furniture and instruments	600	50	600	
			Post charges	250	250	250	
			Books and periodicals	100	100	100	
			Examination charges	300	300	350	
			Other Contingencies	750	800	650	
		Total	2,152	2,152	2,152	1,646	
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		Total—Inspector of Steam Boilers	50,075	48,717	50,900	48,879	
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DETAILED ACCOUNT No. 47-D—MISCELLANEOUS DEPARTMENTS—ELECTRICAL INSPECTOR							
Pay of Officers— Charged.			Electrical Adviser to Government (800—50—1,200)				14,400
			Total				14,400
<hr/>							
Pay of Officers— Voted			Senior Assistant Electrical Inspector (750—15—475)				8,458
			Total				8,458
<hr/>							
Pay of Establishment			Junior Assistant Electrical Inspectors (75—100)				4,452
			Clerks 1 (75—5—100), 4 (30—80)				
			Servants 4 (11—15)				
			Temporary Establishment				
			Total				
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Allowances, Hono- raria, etc.— Charged.			Travelling Allowance				1,496
			Total				1,496
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Allowances, Hono- raria, etc.— Voted.			Travelling Allowance				1,700
			Dear District Allowance				92
		Total					1,792
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		Carried over					30,59

CENTRAL PROVINCES AND BERAR--EXPENDITURE

Units of appreciation	1930-40	1940-41	DETAILED ACCOUNT No. 47-E.—MISCELLANEOUS DEPARTMENTS—INSPECTION, etc.	1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
					Rs.	Rs.	Rs.
			Amount forwarded	..	..	..	30,598
			Countersigned Contingencies.				
Contingencies..			Furniture and Apparatus	..	..	..	372
			Rates and taxes	..	..	..
			Tour Charges	..	..	..
			Other Contingencies	..	..	..
			Contract Contingencies.				
			Purchase of books and periodicals	..	..	..	895
			Other Contract Contingencies	..	..	..
			Total	..	..	..	1,267
			Total—Electrical Inspector	..	..	..	31,865
			Charged	..	..	..	15,910
			Voted	..	..	..	15,955
			DETAILED ACCOUNT No. 47-E.—MISCELLANEOUS DEPARTMENTS—EXPLOSIVES				
Establishment charges payable to or recoverable from other Government Departments, etc.			Charges in connection with witnesses in explosive cases (Bengal)	200	200	200	..
			DETAILED ACCOUNT No. 47-F.—MISCELLANEOUS DEPARTMENTS				
			ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932				
Pay of Officers—Charged.			Specialist to Registrar of Firms	..	300	300	300
Pay of establishment.	1	1	Clerk (50)	..	769	732	600
	1	1	Servant (11)	..	132		
			Total	..	901	732	712
Allowances, Honorary, etc.			Dear District Allowance	..	18	18	18
Contingencies			Contingencies	..	200	250	247
Establishment charges payable to and recoverable from other Government Departments, etc.			Share of the cost of establishment of the Joint Stock Company	..	281	281	281
			Total—Administration of Indian Partnership Act	..	1,700	1,581	1,558
			Charged	..	300	300	300
			Voted	..	1,400	1,281	1,258
			DETAILED ACCOUNT No. 47-G.—MISCELLANEOUS DEPARTMENTS—CHARGES IN ENGLAND				
			Other charges Publications	..	80	..	..
			Stores	..	..	280	273
			Total—Charges in England	..	80	280	273

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Grand Total

Accounts,
1938-39

SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Rs.		Rs.		Rs.		Rs.	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>By Public Works Department.</i>								
Original Works—								
(a) Buildings ..	500	5,000	500	2,09,576	500	48,900	439	3,76,995
(b) Communications—								
(i) Financed from ordinary Revenue. ..				50,809		55,000		59,213
(ii) Financed from Subventions from Central Road Fund. ..		6,01,628		4,58,505		6,29,600		5,79,441
(c) Miscellaneous ..		1,000		6,556		3,500		201
Repairs—								
(i) Financed from ordinary Revenue. ..	1,700	22,85,222	1,000	23,09,200	1,200	23,21,000	31,843	22,16,299
(ii) Financed from Subventions from Central Road Fund ..		63,055		51,068		60,000		33,995
Establishment ..			2,25,000	10,64,940	2,38,000	10,52,000	2,89,953	11,53,350
Fuels and Plant—								
(i) From ordinary Revenue ..				1,70,700		1,70,700		1,61,412
(ii) From Subventions from Central Road Fund. ..								6,791
Grants-in-aid—								
(i) From ordinary Revenue ..		1,500		9,080		1,500		1,530
(ii) From the Provincial Fund for the Economic Development and improvement of rural areas ..				69,405		1,50,000		11,349
(iii) From Subventions from Central Road Fund. ..		6,400		6,375		6,400		6,375
Expense ..		—5,000		—24,000		—24,000		63,026
Reserve ..		1,67,000				2,00,000		
Grant of Lapses ..						50,000		
Deduct—Probable Savings ..						—96,800		
Deduct—Amount transferred from the Provincial Fund for Economic Development and improvement of rural areas. ..				—69,405		—1,50,000		—14,349
Total ..	2,200	31,25,805	2,26,560	43,22,809	2,39,700	45,07,800	3,22,235	46,58,658
Carried over ..	2,200	31,25,805	2,26,560	43,22,809	2,39,700	45,07,800	3,22,235	46,58,658

*Further details are given in the P. W. D. Budget, printed separately.

*50.—CIVIL WORKS—concl'd.

SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
Brought forward ..	2,200	31,25,805	2,26,560	43,22,809	2,39,700	45,07,800	3,22,235	46,58,658
<i>Through the Agency of Local Bodies.</i>								
Original Works—								
(a) Buildings ..	..	..	..	16,545	..	..	..	16,595
(b) Communications—								
(i) Financed from ordinary Revenue.	..	..	..	13,915	..	..	..	852
(c) Miscellaneous ..	..	..	..	..	..	..	..	..
Repairs—(i) From ordinary revenue.	..	6,98,043	..	6,94,322	..	6,95,500	..	6,76,456
(ii) Financed from sub- ventions from Central Road Fund.	..	1,952	..	1,849	..	..	..	1,419
Tools and Plant ..	..	..	..	..	..	..	..	23
Total ..	..	6,99,995	..	7,26,631	..	6,95,500	..	6,95,345
Grand Total ..	2,200	38,25,800	2,26,560	50,49,440	2,39,700	52,03,300	3,22,235	53,54,003
Deduct—Establishment charges for which a separate grant is made.	..	..	—2,25,060	—10,64,940	—2,38,000	—10,82,000	—2,89,953	11,53,350
Net Total ..	2,200	38,25,800	1,500	39,84,500	1,700	41,21,300	32,282	42,00,653
	38,28,000		39,86,000		41,23,000		42,32,935	

Grant No. 21

54.—FAMINE.—A—FAMINE RELIEF

Relief Works	8,800	..	5,41,700	..	5,700	..	6,281
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Grant No. 22 55.—SUPERANNUATION ALLOWANCES AND PENSIONS

Detailed Account No.		Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
55-A	Superannuation and Retired Allowances—								
	(a) Payable to Pensioners ..	1,04,000	30,20,000	1,06,170	29,91,490	1,12,000	29,00,000	93,878	28,01,721
	(b) Payable to other Governments.	..	366	..	350	..	350	..	526
	Equated payments of commuted value of pensions.	..	6,39,000	..	5,95,000	..	6,00,000	..	5,23,586
	Compassionate allowance ..	1,700	14,200	1,700	16,000	1,700	14,000	1,715	11,974
	Gratuities—								
	(a) Ordinary ..	1,000	18,000	500	20,000	2,000	17,400	2,230	17,007
	(b) From compassionate fund ..	..	6,000	..	6,000	..	6,000	..	4,322
	Donations to Provident Fund ..	..	3,000	900	3,000	800	3,200	7,200	2,919
	Covenanted Civil Service Pensions.	24,600	..	24,600	..	24,600	..	23,800	..
	Charges in England ..	11,04,400	64,800	10,45,440	64,000	11,00,000	64,000	10,40,341	62,888
	Loss or gain by exchange ..	..	..	3,680	220	..	..	6,206	336
	Deduct—Actual amount of pension recovered from other Governments.	..	—66	..	—50	..	—50	..	—67
	Deduct—Pensionary charges transferred to Irrigation.	..	..	..	..	..	..	—3,070	—31,412
	Total ..	12,35,700	37,65,300	11,82,990	36,96,010	12,41,100	36,04,900	11,72,300	33,93,802
		50,01,000		48,79,000		48,46,000		45,66,102	
DETAILED ACCOUNT 55-A— SUPERANNUATION ALLOWANCES AND PENSIONS— CHARGES IN ENGLAND									
I—Secretary of State for India.									
	Contribution for pensions of Military Officers in Civil employ.	72,000	..	76,000	..	72,000	..	10,40,341	
II—High Commissioner for India.									
	Superannuation and retired allowances	10,28,000	64,800	9,60,960	64,000	10,28,000	64,000		
	Contribution to I.C.S. family pension	2,400	..	6,400	..	..	..
	Compassionate allowance ..	2,000	..	2,000	..	..	..	62,888	
	Passage gratuities ..	..	..	80	..	..	..
	Total ..	11,04,400	64,800	10,45,440	64,000	1,00,000	64,000	10,40,341	62,888

Grant No. 23

56.—STATIONERY AND PRINTING

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I.—STATIONERY								
56-A	Stationery supplied by other Governments.	..	2,15,000	..	2,20,000	..	1,86,791	..	1,88,877
	Discount on plain paper used with stamps.	..	200	..	120	..	300	..	38
56-B	Purchase of plain paper used with stamps.	..	2,420	..	3,480	..	3,240	..	2,752
	II.—PRINTING								
56-C	Government Presses	..	3,07,000	..	3,15,620	..	3,12,924	876	3,03,082
	Printing at private presses	..	260	..	250	..	425	..	241
56-D	Charges in England	..	4,120	..	3,520	..	4,320	..	3,974
	Loss or gain by exchange	..	..	..	10	..	..	..	21
	Total	..	5,29,000	..	5,43,000	..	5,08,000	876	4,98,985
DETAILED ACCOUNT NO. 56-A.— STATIONERY SUPPLIED BY OTHER GOVERNMENTS									
					Budget 1940-41	Revised 1939-40	Budget, 1939-40	Accounts, 1938-39	
					Rs.	Rs.	Rs.	Rs.	
	Stationery supplied by Stores of Central Government	..	2,13,900	..	2,13,900	2,19,000	1,85,541	}	1,88,877
	Cost of cheque books and remittance transfer receipts	..	700	..	700	1,000	700		
	Cost of non-Government cheque books	..	400	..	400	..	550		
	Total	..	2,15,000	..	2,20,000	2,20,000	1,86,791		1,88,877
DETAILED ACCOUNT NO. 56-B.— PURCHASE OF PLAIN PAPER USED WITH STAMPS									
	Plain paper supplied from Central Stamp Stores to—								
	(i) Superintendent, Government Printing	..	1,100	..	1,100	1,740	1,740		1,723
	(ii) Superintendent of Stamps	..	1,320	..	1,320	1,740	1,500		1,029
	Total	..	2,420	..	2,420	3,480	3,240		2,752

Units of appropriation		Numbers		DETAILED ACCOUNT NO. 56-C.— STATIONERY AND PRINTING— GOVERNMENT PRESSES		Budget, 1940-41	Revised, 1939-40	Budget, 1939-40	Accounts, 1938-39
		1939-40	1940-41			Rs.	Rs.	Rs.	Rs.
(i) Secretariat Press									
ADMINISTRATION									
Pay of Officers ..	1	1	Superintendent (850—50—1,250)	..	15,120	12,918	14,982	}	20,096
			Officer on Special duty	..	..	4,982	..		
	1	1	Deputy Superintendent (300—10—400)	..	4,130	4,073	4,010		
Total					..	19,250	21,973	18,992	20,096
PERMANENT ESTABLISHMENT									
OPERATIVES									
Pay of Establishment.	24	24	Salaried Establishment (14—100)	..	14,000	13,000	14,000	}	79,732
			Piecework	..	63,924	62,700	71,000		
BRANCH SUPERVISION									
	12	12	Salaried Establishment (40—250) ..	..	13,800	14,600	15,500		14,827
AUXILIARY									
	30	30	Salaried Establishment (16—175)	..	11,000	10,500	11,000		9,981
READING BRANCH									
	30	30	Readers (40—350)	..	29,200	28,000	33,000		27,560
STANDING FORMES									
	2	2	Salaried (Permanent) (25—75)	..	1,300	1,100	1,250		1,169
ALL OTHER ESTABLISHMENTS									
	15	15	Salaried Establishment (5—250)	..	27,500	27,352	26,000		26,500
Grand Total					..	1,40,724	1,52,252	1,71,750	1,59,769

Units of appropriation.	Numbers		DETAILED ACCOUNT No. 56-B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES— <i>contd.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39	
	1939-40	1940-41		Rs.	Rs.	Rs.	Rs.	
			Brought forward	..	1,60,724	1,57,252	1,71,750	1,59,769
			(1) Secretariat Press— <i>contd.</i>					
			TEMPORARY ESTABLISHMENT					
			OPERATIVES					
Pay of Establishment.	..		Salaried Establishment	..	..	..	..	} 8,176
			Piece-work	..	8,000	8,000	11,000	
			AUXILIARY					
	16	16	Salaried Establishment	..	2,960	2,800	2,952	2,844
			ALL OTHER ESTABLISHMENTS					
			Salaried Establishment	..	..	300	2,250	2,129
			Total	..	1,71,684	1,68,352	1,87,952	1,72,918
Allowances, Honoraria, etc.			Travelling Allowance	..	160	144	144	153
			House-rent allowance	..	30	30	30	} 1,982
			Allowance for compiling Gazette Index	..	200	200	200	
			Overtime Allowance	..	968	1,000	2,446	
			Dear District Allowance	..	342	300	324	} 551
			Compensatory Allowance	..	..	..	..
			Total	..	1,700	1,674	3,144	2,686
Contingencies			Other Contingencies	..	14,400	15,000	15,000	14,821
			Dead Stock	..	1,900	2,000	2,000	1,514
			Supplies and Services	..	11,900	12,000	12,000	10,160
			Raw materials	..	14,136	15,790	10,000	10,288
			Customs Duty on Imported Stores	..	300	350	350	18
			Petty Construction and repairs	..	200	200	200	278
			Rates and taxes	..	..	..	..	876
				..	745	745	745	..
		Total	..	43,581	46,085	40,295	37,955	
Depreciation Fund.			Provision for depreciation for payment into Depreciation Fund.		23,000	30,000	12,000	17,940
			Renewals and replacements from Depreciation Fund		1,000	1,000	1,000	21,933
			Deduct—Amount transferred from Depreciation Fund.		—18,000	—16,000	—12,000	—30,914
			Total	..	6,000	15,000	1,000	8,959
		Carried over	..	2,42,215	2,53,084	2,51,583	2,42,614	

Units of appropriation	Numbers		DETAILED ACCOUNT No. 56-B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES— <i>contd.</i>		Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
	1939-40	1940-41			Rs.	Rs.	Rs.	Rs.
			Brought forward	..	2,42,215	2,53,084	2,51,383	2,42,614
			(1) Secretariat Press— <i>concl'd.</i>					
			<i>Book Depôt.</i>					
Pay of Establishment.	9	9	Clerks 1 (125—175), 2 (30—80), 6 (30—65)	..	10,700	10,300	10,300	10,562
	13	13	Servants (11—35)	..				
			Total	..	10,700	10,300	10,300	10,562
Allowances, Honoraria, etc.			Dear District Allowance	..	240	234	258	241
			Total Book Depôt	..	10,940	10,534	10,558	10,803
			<i>Mechanical and Type-foundry Section.</i>					
Pay of Establishment.	9	9	Operatives and Branch Supervision (16—150)	..	5,000	4,489	5,000	4,598
Allowances, Honoraria, etc.			Overtime Allowance	..	50	20	50	32
			Dear District Allowance	..	36	15	36	34
			Total	..	86	35	86	66
			Total Mechanical Section, etc.	..	5,086	4,524	5,086	4,664
			(i) Total Secretariat Press	..	2,58,241	2,68,142	2,67,027	2,58,081
			56-G Jail Press					
Pay of Establishment.	12	12	Operatives (25—60)	..	5,732	5,675	5,711	5,562
	7	7	Branch Supervision (30—125)	..	6,905	6,945	6,740	6,694
	1	1	Auxiliary (25—1—30)	..	360	360	360	360
	3	3	Readers (30—80)	..	2,025	2,068	2,300	2,202
	14	14	All other Establishment (11—175)	..	10,200	9,396	9,950	9,522
			Total	..	25,222	24,444	25,061	24,340
Allowances, Honoraria, etc.			Dear District Allowance	..	36	36	36	31
			Carried over	..	25,258	24,480	25,097	24,371

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	DETAILED ACCOUNT No. 56-B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES— <i>concl.</i>	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Brought forward	25,258	24,480	25,097	24,371
<hr/>					
(ii) Jail Press— <i>concl.</i>					
<i>Countersigned Contingencies.</i>					
<i>Contingencies</i>	Purchase of plant and furniture	600	600	600	569
	Stores and raw materials	6,000	6,000	6,000	5,833
	Customs Duty on Imported Stores	500	200	200	163
	Contract Contingencies	12,003	12,300	10,000	10,034
<hr/>					
	Total	19,103	19,100	16,800	16,599
<hr/>					
<i>Depreciation Fund</i>	Provision for depreciation	6,898	6,898	7,000	7,210
	Renewals and replacements from Depreciation Fund	..	..	..	..
	<i>Deduct</i> —English cost of stores	..	..	..	..
	<i>Deduct</i> —Amount transferred from Depreciation Fund	—2,500	—3,000	—3,000	—2,303
<hr/>					
	Total	4,398	3,898	4,000	4,907
<hr/>					
	(ii) Total Jail Press	48,759	47,478	45,897	45,877
<hr/>					
Total Government Presses		Charged	..	..	876
		Voted	3,07,000	3,15,620	3,12,924
					3,03,082
<hr/>					

DETAILED ACCOUNT No. 56-D.—STATIONERY AND PRINTING—CHARGES IN ENGLAND

Stores	4,120	3,520	4,320	3,974
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Grant No. 24

57.—MISCELLANEOUS

Detailed Account No.	SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57-A	Donations for charitable purposes.	..	2,510	..	2,590	..	2,260	..	1,875
	Special Commissions of Enquiry.	..	1,000	..	4,700	..	1,000	17,804	14,414
57-B	Petty Establishments..	..	93,313	..	95,746	..	89,261	..	79,643
	Irrecoverable Temporary Loans and advances written off.	..	3,000	..	3,480	..	3,000	..	5,131
	Rents	..	560	..	560	..	560	..	680
57-C	Contributions	..	5,88,000	..	13,12,900	..	13,12,596	..	7,36,065
57-D	Miscellaneous compensations.	164	4,700	164	4,700	164	4,700	164	5,748
	Miscellaneous Durbar charges	..	281	..	240	..	281	..	211
57-E	Miscellaneous and unforeseen charges.	..	7,090	..	5,840	..	9,098	..	4,886
57-F	Charges in England	..	80	..	80	..	80	..	33
	Total	5,88,164	8,04,836	164	14,30,836	164	14,22,836	17,968	8,48,686
		12,53,000		14,31,000		14,23,000		8,66,654	

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation	DETAILED ACCOUNT No. 57-A.—MISCELLANEOUS— DONATIONS FOR CHARITABLE PURPOSES	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
Contingencies	Donations for charitable purposes	2,290	2,400	2,070	1,780
	Charges on account of European vagrants	220	190	190	95
	Total	2,510	2,590	2,260	1,875
	DETAILED ACCOUNT No. 57-B.—MISCELLANEOUS— PETTY ESTABLISHMENTS				
	Nazul Establishment.				
Pay of Establishment.	Pay of Establishment	64,966	64,000	66,080	53,348
	Total	64,966	64,000	66,080	53,348
Allowances. Honoraria, etc.	Travelling Allowance	8,000	8,000	7,145	6,047
	Dear District Allowance	847	12,000	758	11,545
	Commission to village officers for collection of Nazul revenue in Berar.	11,700		9,993	
	Total	20,547	20,000	17,896	18,222
	Contract Contingencies.				
Contingencies	Pay of menials	230	11,700	666	8,073
	Compensation for land taken up for Nazul and other purposes	..		200	
	Other Contingencies	7 485		4,334	
	Countersigned Contingencies.				
	Compensation for plague huts	85	46	85	..
	Total	7 800	11,746	5,285	8,073
	Total Petty Establishment	93,313	95,746	89,261	79,673

CENTRAL PROVINCES AND BERAR—EXPENDITURE

Units of appropriation	DETAILED ACCOUNT No. 57-C.—MISCELLANEOUS—CONTRIBUTIONS	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs.
<i>Grants-in-aid—Voted</i>	General purposes grant ..	5,38,000	5,39,054	5,38,000	7,34,959
	Initial grants to village panchayats ..	3,500	2,500	3,500	
	Grants to district councils in Berar on account of 1 per cent abatement of land revenue.	94,000	91,300	1,00,225	
	Grant to the Nagpur Improvement Trust, equal to Government's share of nazul revenue.	17,070	33,000	22,700	
	Grants for upkeep of civil stations in Berar ..	15,671	15,671	15,671	
	Grants for repairs to plateau roads by the Pachmarhi Municipality	8,000	8,000	8,000	
	Grant to Pauni Municipality for Ghodaghat Ferry ..	600	600	600	
	Grant to the District Council, Hoshangabad, for loss of income from ferries.	1,000	875	1,000	
	Grants to the Nagpur and Jubbulpore Societies for the Prevention of Cruelty to Animals.	2,000	2,000	2,000	
	Grant to the Municipal Committee, Kamptee, for loss of octroi income.	7,361	10,000	10,000	
	Grants to municipal committees equal to fines realized under the Central Provinces Prevention of Adulteration Act.	600	600	600	..
	Contributions for the maintenance of Telegraph lines and Post Offices.	4,500	4,000	5,000	1,106
	Contributions to the Post and Telegraph Department for the share foregone by it in respect of Foreign State telegrams.	..	300	300	..
	Total ..	6,92,302	7,07,900	7,07,596	7,36,065
<i>Grants-in-aid—Charged.</i>	<i>Grants to local bodies on account of loss of income due to crediting to Government from 1st April 1939 of fees, fines and other receipts assigned to them under the following Acts :—</i>				
	<i>The Indian Police Act, 1861</i> ..	8,500	1,500	1,500	..
	<i>The Public Gambling Act, 1867</i> ..	9,700	7,600	7,600	
	<i>The Cattle Tresspass Act, 1871</i> ..	4,69,450	4,70,000	4,70,000	
	<i>The Northern India Ferries Act, 1878</i> ..	74,000	74,000	74,000	
	<i>The Hackney Carriage Act, 1879</i> ..	800	4,700	4,700	
	<i>The Vaccination Act, 1880</i> ..	100	300	300	
	<i>The Prevention of Cruelty to Animals Act, 1890</i> ..	1,000	300	300	
	<i>The Central Provinces Village Sanitation and Public Management Act, 1920.</i>	100	100	100	
	<i>The Central Provinces Village Panchayat Act, 1920</i> ..	11,300	23,000	23,000	
	<i>The Central Provinces Primary Education Act, 1920</i> ..	1,800	2,100	2,100	
	<i>The Central Provinces Local Self-Government Act, 1920</i> ..	600	300	300	
	<i>The Central Provinces Municipalities Act, 1922</i> ..	10,600	21,000	21,000	
	<i>The Central Provinces Cotton Market Act, 1922</i> ..	50	100	100	
	Total ..	5,88,000	6,05,000	6,05,000	..
	Total contributions ..	12,80,302	13,12,900	13,12,596	7,36,065
	Charged ..	5,88,000			
	Voted ..	6,92,302	13,12,900	13,12,596	7,36,065

CENTRAL PROVINCES AND BERAR—EXPENDITURE

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Units of appropriation.	DETAILED ACCOUNT No. 57-D.—MISCELLANEOUS— MISCELLANEOUS COMPENSATIONS				Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40	Accounts, 1938-39
					Rs.	Rs.	Rs.	Rs.
Assignments and Compensations.	Maintenance of shrines, temples and other miscellaneous allowances to Burhanpur muafidars—Charged.				164	164	164	164
	Do	do.	—Voted	..	4,200	4,200	4,200	5,428
	Grants to certain jagirdars of the Chhindwara district for the withdrawal of the right to tax pilgrims.				500	500	500	320
	Total				4,864	4,864	4,864	5,912
	Charged				164	164	164	164
Contingencies	Voted				4,700	4,700	4,700	5,748
	DETAILED ACCOUNT No. 57-E.—MISCELLANEOUS— MISCELLANEOUS AND UNFORESEEN CHARGES							
	Miscellaneous and unforeseen charges				3,300	800	3,300	85
	Rewards for destruction of wild animals				1,190	2,500	700	956
	Charges for destruction of animals under the Central Provinces Prevention of Cruelty to Animals Act.				50	20	50	..
	Petty construction and repairs				2,500	2,500	5,000	3,835
	Charges for anti-rabic treatment of indigent persons				50	20	48	10
	Total				7,090	5,840	9,098	4,886

DETAILED ACCOUNT No. 57-F.—MISCELLANEOUS— CHARGES IN ENGLAND	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Other charges								
Publications	..	80	..	80	..	80	..	33

Grant No. 25.

63.—EXTRAORDINARY CHARGES

Charges in India								
Transfer to the Fund for the Economic Development and improvement of rural areas.	..	..	..	..	..	..	..	6,71,000
Transfer to the Revenue Reserve Fund.	..	8,50,000	..	..	..	..	..	..
Total	..	8,50,000	..	..	..	..	..	6,71,000

65.—CAPITAL OUTLAY ON FORESTS

SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
RAILWAYS AND TRAMWAYS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Raipur Forest Tramway .. ..	..	—4,312	..	—4,004	..	—4,561	..	—1,686

68.—CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE

[illegible]

81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE
THE REVENUE ACCOUNT*

SUMMARY	Budget Estimate, 1940-41		Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—								
Buildings ..	..	..	2,67,000	..	3,09,000	..	2,50,064	—40
Communications ..	..	..	..	..	..	..	..	..
Establishment ..	..	..	12,000	78,000	17,000	78,000	18,025	63,015
Tools and Plant ..	..	..	..	11,000	..	11,000	..	4,158
Deduct—Amount financed from subventions from central road fund.	..	—35,000	..	—34,000	..	..	..	—33,052
Total ..	..	—35,000	2,79,000	55,000	3,26,000	89,000	2,68,089	34,081
Deduct—Amount of establishment charges for which a separate grant is made.	..	..	12,000	—78,000	—17,000	—78,000	—18,025	—63,015
Net Total ..	..	—35,000	2,67,000	—23,000	3,09,000	11,000	2,50,064	—28,934
	—35,000		2,44,000		3,20,000		2,78,988	

*Details are given in the Civil Works Budget printed separately.

Grant No. 26.

83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS

Payments of Commuted value of Pensions.								
(a) Payments in India ..	60,000	4,00,000	68,860	4,00,000	60,000	4,00,000	1,29,036	6,80,846
(b) Payments in England ..	40,000	..	40,000	..	40,000	..	10,018	..
c. Loss or gain by Exchange ..	..	..	140	..	..	..	140	..
Total ..	1,00,000	4,00,000	1,09,000	4,00,000	1,00,000	4,00,000	1,39,194	6,80,846
Deduct—Capital portion of equated payments out of revenue.	..	—2,25,000	..	—1,90,000	..	—1,93,000	..	—1,42,431
Net Total ..	1,00,000	1,75,000	1,09,000	2,10,000	1,00,000	2,07,000	1,39,194	5,38,415



DETAILED ESTIMATES

OF

DEBT, DEPOSITS, ADVANCES, SUSPENSE,
AND REMITTANCES

ant No. 27

P.—DEPOSITS AND ADVANCES—

DETAILS	Accounts, 1938-39			Budget Estimate, 1939-40		
	Opening balance Rs.	Advances Rs.	Recoveries Rs.	Opening balance Rs.	Advances Rs.	Recoveries Rs.
III.—ADVANCES NOT BEARING INTEREST						
ADVANCES REPAYABLE—						
(1) Civil Advances—						
(i) Objection Book advances ..	34,138	1,53,897	1,67,727	36,888	1,80,800	1,77,000
(ii) Advances for purchase of typewriters ..	1,289	..	1,167	289	..	289
(iii) Advances to ploughmen ..	336	2,480	2,387	336	3,500	2,711
(iv) Advances for the supply of weights and measures to Excise contractors.	884	550	416	884	700	1,000
(v) Advances to Ayurvedic medical practitioners ..	..	..	..	..	20,000	..
(vi) Advances to Allopathic medical practitioners ..	..	..	..	..	5,000	..
Total Civil Advances ..	36,647	1,56,927	1,71,697	38,397	2,10,000	1,81,000
(2) Special Advances—						
(i) Advances for the marketing of cotton ..	1,64,750	1,92,600	1,64,750	2,00,000	3,00,000	2,00,000
(ii) Advances to Orange Growers' Association ..	10,000	10,000	10,000	10,000	10,000	10,000
Total Special Advances ..	1,74,750	2,02,600	1,74,750	2,10,000	3,10,000	2,10,000
Total Advances Repayable—Voted ..	2,11,397	3,59,527	3,46,447	2,48,397	5,20,000	3,91,000

BERAR—DEBT HEADS

III.—ADVANCES NOT BEARING INTEREST

Revised Estimate, 1939-40			Budget Estimate, 1940-41			Balance outstanding on 31st March 1941
Opening balance Rs.	Advances Rs.	Recoveries Rs.	Opening balance Rs.	Advances Rs.	Recoveries Rs.	
20,308	1,60,000	1,50,278	30,030	1,60,000	1,50,000	40,030
122	..	122	..	..	..	..
429	3,500	3,000	929	3,600	3,500	1,029
1,018	700	1,000	718	500	500	718
..	..	..	..	9,900	..	9,900
..	2,800	..	2,800	5,000	..	7,800
21,877	1,67,000	1,54,400	34,477	1,79,000	1,54,000	59,477
1,92,600	3,00,000	1,92,600	3,00,000	3,00,000	3,00,000	3,00,000
10,000	20,000	10,000	20,000	20,000	20,000	20,000
2,02,600	3,20,000	2,02,600	3,20,000	3,20,000	3,20,000	3,20,000
2,24,477	4,87,000	3,57,000	3,54,477	4,99,000	4,74,000	3,79,477

Grant No 28

A —Loans to Municipalities, Agriculturists, etc

Loan to Municipalities .

Loan to District and other Local Fund Committees

Loans to Landholders and other Notables

Advances to cultivators—

Loans under the Land Improvement Loans Act .

Loans under the Agriculturists Loans Act

Forest Income Advances

Other Income Loan and Advances .

Total A.—Loans to Municipalities, etc .

B —Loans to Government Servants.

House-building advances ..

Advances for the purchase of motor-cars ..

Advances for the purchase of other conveyances ..

Passage Advances ..

Miscellaneous ..

Total B.—Loans to Government Servants .

CENTRAL PROVINCES AND

R—LOANS AND ADVANCES

BERAR—DEBT HEADS

BY PROVINCIAL GOVERNMENTS

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Accounts, 1938-39			Budget Estimate, 1939-40		
Opening balance	Advances	Recoveries	Opening balance	Advances	Recoveries
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26,13,832	7,00,000	1,62,659	34,94,782	7,00,000	1,56,550
2,07,161		6,121	2,01,063	.	6,400
9,15,863	.	8,651	9,07,213	..	9,030
18,37,599	1,99,165	2,15,182	17,67,509	1,60,000	3,62,000
44,43,152	13,47,20	11,82,383	46,21,152	12,00,000	20,38,000
54,195	95,372	85,759	44,495	1,01,000	1,01,000
			10,000	10,000	.
1,00,71,714	23,41,658	16,60,755	1,10,46,214	21,71,000	26,73,000
1,49,777	36,699	68,906	1,20,777	38,800	37,422
64,159	.	42,898	21,278	.	21,278
3,479	..	3,092	.	..	.
341	..	341	.	..	..
..	..	..	—100	1,200	1,300
2,17,756	36,699	1,15,237	1,41,955	40,000	60,000
1,02,80,479	23,78,357	17,75,992	1,11,88,168	22,11,000	22,83,000

Revised Estimate, 1939-40			Budget Estimate, 1940-41			Balance outstanding on 31st March 1941
Opening balance	Advances	Recoveries	Opening balance	Advances	Recoveries	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,51,173	8,50,000	1,37,100	38,64,073	10,00,000	1,37,100	47,26,973
2,01,042	..	6,400	1,94,642		6,600	1,88,042
9,07,212			9,07,212	..	18,600	8,88,612
18,21,493	3,38,000	3,24,400	18,35,093	2,00,000	4,26,200	16,08,893
46,07,889	17,22,100	18,52,600	44,77,389	11,00,000	20,72,000	35,05,389
63,808	1,01,000	1,05,000	59,808	1,01,000	1,05,000	55,808
..	15,900	500	15,400	10,000	500	24,900
1,07,52,617	30,27,000	24,26,000	1,13,53,617	24,11,000	27,66,000	1,09,98,617
1,17,570	40,000	38,352	1,19,218	40,000	60,000	99,218
21,261		21,261	.	.	..	..
387	..	387	.	.	..	..
..
.
1,39,218	40,000	60,000	1,19,218	40,000	60,000	99,218
1,08,91,895	30,67,000	24,86,000	1,14,72,895	24,51,000	28,26,000	1,10,97,895

DETAILS

PUBLIC DEBT

I.—Permanent Debt.

Provincial loans bearing interest

3 Per cent Central Provinces and Berar Loan, 1952	..
3 Per cent Central Provinces and Berar Loan, 1949	..
Total Permanent Debt	..

II.—Floating Debt.

Treasury Bills	..
Other Floating Loans	..
Total Floating Debt	..

III.—Loans from the Central Government.

Consolidated loan of balances outstanding on 31st March 1937 of loans taken to end of 31st March 1936.

DEBT, DEPOSITS

AND ADVANCES

N—PUBLIC

DEBT—A—DEBT RAISED IN INDIA

Accounts, 1938-39			Budget Estimate, 1939-40		
Balance outstanding	Receipts	Payments	Balance outstanding	Receipts	Payments
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50,32,700	..	..	50,32,700	..	..
..	..	..	..	50,00,000	..
50,32,700	..	..	50,32,700	50,00,000	..
..	2,25,00,000	1,15,00,000	76,96,000	20,61,000	76,96,000
..	2,79,00,000	2,79,00,000	..	..	..
..	5,04,00,000	3,94,00,000	76,96,000	20,61,000	76,96,000
3,27,88,896	..	2,45,188	3,25,43,708	..	2,56,345

Revised Estimate, 1939-40			Budget Estimate, 1940-41			Balance outstanding on 31st March 1941
Balance outstanding	Receipts	Payments	Balance outstanding	Receipts	Payments	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50,32,700	..	..	50,32,700	..	..	50,32,700
..	75,20,800	..	75,20,800	..	..	75,20,800
50,32,700	75,20,800	..	1,25,53,500	..	..	1,25,53,500
1,10,00,000	1,75,00,000	2,55,20,000	29,80,000	1,50,00,000	1,58,17,000	21,63,000
..	1,50,00,000	1,50,00,000	..	2,00,00,000	2,00,00,000	..
1,10,00,000	3,25,00,000	4,05,20,000	29,80,000	3,50,00,000	3,58,17,000	21,63,000
3,25,43,708	..	2,56,345	3,22,87,363	..	2,68,010	3,20,19,353
4,85,76,498	4,00,20,800	4,07,76,345	4,78,20,863	3,50,00,000	3,60,85,010	4,67,35,853

P.—DEPOSITS AND ADVANCES—

DETAILS	Accounts, 1938-39			Budget Estimate, 1939-40		
	Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.
<i>A.—Sinking Funds.</i>						
Appropriation for Reduction or Avoidance of Debt						
I-A. Sinking Funds—						
(i) Depreciation Fund—						
3 Per cent C. P. and Berar Loan, 1952 ..	..	75,000	..	..	75,000	..
3 Per cent C. P. and Berar Loan, 1949 ..	..	..	..	..	..	..
Total (i) Depreciation Fund ..	..	75,000	..	..	75,000	..
(ii) Amortisation Fund—						
3 Per cent C. P. and Berar Loan, 1952 ..	..	2,16,000	..	..	2,16,000	..
3 Per cent C. P. and Berar Loan, 1949 ..	..	..	..	..	..	..
Total (ii) Amortisation Fund ..	..	2,16,000	..	..	2,16,000	..
Total I-A—Sinking Funds ..	..	2,91,000	..	..	2,91,000	..
B. Other Appropriations ..	..	1,01,809	..	..	1,07,000	..
Total Appropriation for Reduction or Avoidance of Debt ..	..	3,92,809	..	..	3,98,000	..
2. Sinking fund for loans granted to Local Bodies, etc. ..	8,501	479	..	..	465	..
3 Sinking Fund Investment Account ..	..	..	..	..	..	2,91,000
Total A.—Sinking Funds ..	..	3,93,288	..	..	3,98,465	2,91,000
<i>B.—Reserve Funds</i>						
Revenue Reserve Fund ..	..	..	..	..	..	..
A. —Famine Relief Fund—						
1. Transfers to or from the Revenue Account ..	..	..	6,281	..	..	5,700
2. Interest receipts—						
(a) On advances to Provincial Loan Account ..	..	6,000	..	..	..	..
(b) On investments ..	..	1,54,590	..	..	1,58,000	..
3. Recoveries of famine expenditure ..	..	1,324	..	..	1,000	..
4. Advances to Provincial Loan Account for loans to cultivators ..	..	3,00,000	..	..	..	..
5. Writes off of irrecoverable loans to cultivators ..	..	..	19,368	..	..	4,50,000
B.—Investment Account—						
Purchase of securities ..	..	..	99,235	..	..	..
Advance interest on securities ..	..	..	..	..	..	..
Total ..	50,378	4,61,914	1,24,884	3,53,078	1,59,000	4,55,700
Transfers to or from the Famine Relief Fund ..	3,00,000	..	3,00,000	..	..	..
Fund for the Economic Development and Improvement of Rural Areas ..	..	6,71,000	1,76,788	4,51,023	..	3,79,651
Contingencies Reserve Fund—Government Projects ..	1,39,140	25,750	35,218	1,50,139	..	15,000
Depreciation Reserve of Government concern ..	2,94,612	29,600	3,697	3,20,207	29,239	10,229

BERAR - DEBT HEADS

II.—DEPOSITS NOT BEARING INTEREST

Revised Estimate, 1939-40			Budget Estimate, 1940-41			Closing balance on 31st March 1941
Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.	
75,000	75,000	..	1,50,000	75,000	2,25,000	..
..	..	..	..	1,13,000	1,13,000	..
75,000	75,000	..	1,50,000	1,88,000	3,38,000	..
2,16,000	2,24,000	..	4,40,000	2,31,000	..	6,71,000
..	..	..	..	3,01,000	..	3,01,000
2,16,000	2,24,000	..	4,40,000	5,32,000	..	9,72,000
2,91,000	2,99,000	..	5,90,000	7,20,000	3,38,000	9,72,000
..	1,07,000	..	..	1,12,000	..	..
..	4,06,000	..	..	8,32,000	3,38,000	..
8,980	465	..	9,445	450	..	9,895
..	..	4,92,500	4,92,500	..	4,79,500	9,72,000
..	4,06,465	4,92,500	..	8,32,450	8,17,503	..
..	..	..	..	8,50,000	..	..
..	..	5,41,700	..	..	8,800	..
..
..	1,57,300	..	..	1,57,300	..	..
..	2,000	..	..	2,000	..	..
..
..	..	5,000	..	..	..	..
..
3,87,408	1,59,300	5,46,700	8	1,59,300	8,800	1,50,508
4,94,212	..	1,84,000	3,10,212	..	3,10,212	..
1,31,072	37,000	19,000	1,49,072	30,000	20,000	1,59,072
3,20,527	30,000	12,000	3,38,527	30,000	9,000	3,59,527
13,33,219	2,26,300	7,61,700	7,97,819	2,19,300	3,48,012	6,69,107

P—DEPOSITS AND ADVANCES—II DEPOSITS—

OTHER ACCOUNTS	Accounts, 1938-39			Budget Estimate, 1939-40		
	Opening balance	Receipts	Payments	Opening balance	Receipts	Payments
	Rs	Rs	Rs	Rs	Rs	Rs
<i>Other Accounts.</i>						
A.—Subventions from Central Road Fund	2,05,218	3,97,268	6,02,486	218	7,88,000	7,88,000
A.—Deposit Account of the grant made by the Imperial Council of Agricultural Research—						
(i) Rice Research Scheme					7,197	7,197
(ii) Gangai Peet Scheme						
(iii) Sann-Hemp Scheme					2,000	2,000
(iv) Oil Seeds Scheme					10,875	10,875
(v) Cattle Fum Research Scheme	7,167	53,503	58,255	7,236	13,200	13,200
(vi) Agricultural Marketing Scheme					16,566	16,566
(vii) Pan Cultivation Scheme					8,213	8,213
(viii) Research Scheme for wheat breeding in black soil areas						
(ix) Veterinary Research					9,960	9,960
Total	7,167	53,503	58,255	7,236	68,011	68,011
Deposit Account of grant from the Central Government—						
(i) For the development of Handloom Industry		24,400	24,400		24,400	24,400
(ii) For the development of Tassar Silk Industry		2,000	914	750		750
(iii) For the development of sericulture						
(iv) For the economic development and improvement of rural areas	81,773	1,16,342	1,25,246	39,315	1,12,675	1,39,951
Total	81,773	1,42,742	1,50,360	40,065	1,37,075	1,65,101
C.—Deposit Account of contributions for cattle improvement	717		717		1,000	1,000
D.—Central Cotton Committee Research Fund—						
(i) For Botanical Scheme					13,692	13,692
(ii) For the extension and marketing of Verum Cotton Scheme.					15,620	15,620
(iii) Seed Distribution and Extension scheme	6,086	61,520	68,334			
(iv) Heliothis Obsoleta Scheme						
(v) Central Provinces Cotton Breeding Scheme						
(vi) Buri 107 Cotton Scheme						
Total	6,086	61,520	68,334		30,312	30,312
Total Other Accounts						

NOT BEARING INTEREST—C—OTHER DEPOSIT ACCOUNTS

Revised Estimate, 1939-40			Budget Estimate, 1940-41			Closing balance on 31st March 1941
Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.	Rs.
..	7,36,544	7,36,544		8,48,000	8,48,000	
	7,286	7,286		6,050	6,050	
	2,000	2,000		2,100	2,100	
	10,821	10,821		10,300	10,300	
2,415	12,220	12,220	2,415	13,455	13,455	2,415
	17,396	17,396		17,000	17,000	
				8,070	8,070	
				4,391	4,391	
	8,600	8,600		10,300	10,300	
2,415	58,323	58,323	2,415	71,666	71,666	2,415
..	35,255	4,400	10,855	24,400	35,255	
1,086	2,000	2,250	836	2,000	2,500	336
..	2,500	2,500	..	2,500	2,500	..
72,869	51,218	1,06,304	17,783	1,59,139	1,76,922	
73,955	90,973	1,35,454	29,474	1,88,039	2,17,177	336
	10,766	10,038		11,279	11,279	.
	14,954	14,954		16,586	16,586	..
-728	1,568	1,568		1,500	1,500	2,751
	1,700	1,700	..	1,700	1,700	
	1,450	1,450		1,400	1,400	..
..	5,760	5,760	..	5,700	5,700	..
-728	36,198	35,470	..	38,165	38,165	..
35,642	9,22,038	8,65,791	31,889	11,45,870	11,75,008	2,751

RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF

Heads	Budget Estimate 1940-41	
	Receipts	Disbursements
	Rs	Rs
DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS—		
O.—UNFUNDED DEBT—		
<i>State Provident Funds—</i>		
General Provident Fund	22,05,000	18,30,000
Indian Civil Service Provident Fund	2,20,000	48,000
Indian Civil Service (Non-European Members) Provident Fund	11,000	2,000
Contributory Provident Fund	10,000	..
Other Miscellaneous Provident Funds	4,000	..
Total State Provident Funds	24,50,000	18,80,000
P—DEPOSITS AND ADVANCES—		
Part II —Deposits not bearing interest—		
<i>C—Other Deposit Accounts—</i>		
<i>Deposits of Local Funds—</i>		
District Funds	65,00,000	66,70,000
OTHER FUNDS—		
Municipal Funds	32,45,000	32,30,000
Town and Bazar Funds	90,000	90,000
Medical and Charitable Funds	1,20,000	1,30,000
Other Miscellaneous Funds	45,000	50,000
Total Other Funds	35,00,000	35,00,000
Total Deposits of Local Funds—Civil Deposits	1,00,00,000	1,01,70,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—		
<i>Civil Deposits—</i>		
Revenue Deposits	18,32,000	19,00,000
Civil Courts' Deposits	17,30,000	17,78,000
Personal Deposits	46,00,000	46,49,000
Forest Deposits	32,000	32,000
Deposits for work done for Indian States, public bodies or private individuals	15,000	22,000
Deposits on account of Police Funds	12,000	2,000
Public Works Deposits	2,20,000	2,60,000
Trust Interest Funds	48,000	47,000
Official Receiver's Remuneration Fund	1,000	1,000
Deposits of fees received by Government servants for work done for private bodies.	6,000	5,000
Unclaimed deposits in the General Provident Fund	4,000	4,000
Total Departmental and Judicial Deposits—Civil Deposits	85,00,000	87,00,000
Total		2,09,50,000

CENTRAL PROVINCES AND BERAR

DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCES

Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22,05,000	18,30,000	23,50,000	15,40,000	21,90,009	19,59,979
2,20,000	48,000	2,10,000	50,000	2,27,978	47,602
11,000	2,000	25,000	10,000	11,484	7,545
10,000	20,000	5,000	..	10,984	..
4,000	.	10,000	..	2,698	..
24,50,000	19,00,000	26,00,000	16,00,000	24,43,153	20,15,126
65,00,000	66,70,000	67,00,000	66,00,000	63,38,095	67,72,969
32,45,000	42,30,000	32,00,000	32,00,000	31,14,100	32,54,810
90,000	90,000	85,000	85,000	86,006	91,116
1,20,000	1,30,000	1,45,000	1,45,000	1,21,121	1,37,725
45,000	50,000	70,000	70,000	50,138	63,239
35,00,000	35,00,000	35,00,000	35,00,000	33,71,365	35,46,896
1,00,00,000	1,01,70,000	1,02,00,000	1,01,00,000	97,09,460	1,03,19,865
18,32,000	19,00,000	16,00,000	17,79,000	17,71,512	18,09,075
17,30,000	17,78,000	20,20,000	20,30,000	18,91,896	19,71,362
46,00,000	46,49,000	49,20,000	49,32,000	48,51,150	49,23,182
32,000	32,000	45,000	45,000	37,557	37,854
15,000	22,000	4,000	3,000	14,940	2,418
12,000	2,000	4,000	2,000	4,590	1,301
2,20,000	2,60,000	3,50,000	3,57,000	2,55,121	3,41,453
48,000	47,000	47,000	42,000	45,734	44,108
1,000	1,000	2,000	2,000	451	364
6,000	5,000	5,000	5,000	5,372	4,248
4,000	4,000	3,000	3,000	5,064	3,234
85,00,000	87,00,000	90,00,000	92,00,000	88,83,387	91,38,599
2,09,50,000	2,07,70,000	2,18,00,000	2,09,00,000	2,10,36,000	2,14,73,590

RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF

Heads	Budget Estimate, 1940-41	
	Receipts	Disbursements
	Rs.	Rs.
Brought forward	2,09,50,000	2,07,50,000
P.—DEPOSITS AND ADVANCES—concl.		
Part III.—Advances not bearing interest—		
Advances Repayable—		
Forest Advances	27,00,000	27,00,000
PERMANENT ADVANCES—		
Permanent Advances—Civil	5,000	5,000
Accounts with the Reserve Bank	30,000	30,000
Accounts with the Government of Burma	..	..
Part IV—Suspense—		
<i>Suspense Accounts—</i>		
Suspense Account	60,00,000	60,00,000
Discount on Treasury Bills	9,000	10,000
Discount Sinking Fund—		
(i) 3 per cent C. P. and Berar Loan, 1952	3,400	..
(ii) 3 per cent C. P. and Berar Loan, 1949	11,300	..
Total Suspense Accounts	60,23,700	60,10,000
Cheques and Bills—		
Pre-audit cheques	69,00,000	69,00,000
DEPARTMENTAL AND SIMILAR ACCOUNTS—		
Departmental Balances (Civil and Public Works)	60,340	60,000
Total Suspense	1,29,84,040	1,29,70,000
S.—REMITTANCES—		
I.—Remittances within India—		
<i>Other Local Remittances—</i>		
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General—		
Cash Remittances between Treasuries	91,000	91,000
Forest Remittances	83,00,000	83,00,000
Public Works Remittances—		
I—Remittances into Treasuries	3,22,000	3,16,000
II—Public Works Cheques	38,38,000	38,74,000
III—Other Remittances	4,80,000	4,80,000
Transfers between Public Works Officers	30,000	30,000
H. E. The Governor's Military Secretary's remittances	43,000	43,000
Miscellaneous Remittances	4,41,000	4,41,000
Total Cash remittances and adjustments, etc.	1,35,45,000	1,35,75,000
Remittances by Bills	25,30,000	25,00,000
Adjusting account between Central and Provincial Governments	2,52,00,000	2,51,00,000
Inter-Provincial Suspense Account	1,50,000	1,50,000
Total Remittances	4,14,25,000	4,13,25,000
RECEIPTS AND DISBURSEMENTS IN ENGLAND—		
<i>Unfunded Debt—</i>		
Indian Civil Service Provident Fund	14,960	..
Other Funds	15,000	..
<i>Unallocated items—</i>		
Passage Rebates	..	..
Concession Passages	..	..
Publications	..	..
Miscellaneous	..	..
Total	29,960	..
Grand Total	7,81,24,000	7,77,60,000

DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCES—*concl'd.*

Revised Estimate, 1939-40		Budget Estimate, 1939-40		Accounts, 1938-39	
Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,09,50,000	2,07,70,000	2,18,00,000	2,09,00,000	2,10,36,000	2,14,73,590
27,00,000	27,00,000	27,00,000	27,20,000	26,80,581	26,51,779
5,000	5,000	30,000	30,000	8,735	37,108
30,000	30,000	27,000	27,000	1,05,130	61,763
..	..	5,000	5,000	30,931	30,931
60,00,000	60,00,000	..	..	57,45,761	57,22,178
60,000	9,000	27,000	15,000	..	59,517
3,400	..	3,400	..	3,400	..
11,300	1,12,812	..	..	..	..
60,74,700	61,21,812	30,400	15,000	57,49,161	57,81,695
69,00,000	69,00,000	80,00,000	80,00,000	74,27,805	74,03,690
60,340	60,508	34,840	32,880	30,506	29,952
1,30,35,040	1,30,82,320	80,65,240	80,47,880	1,32,07,472	1,32,15,337
91,000	91,000	..	..	90,800	90,800
83,00,000	83,00,000	..	..	82,84,816	83,43,749
3,22,000	3,16,000	3,25,000	3,25,000	3,04,172	3,04,244
38,38,000	38,74,000	45,00,000	44,00,000	39,60,179	40,17,159
4,80,000	4,80,000	5,65,000	5,65,000	5,22,919	5,22,899
30,000	30,000	10,000	10,000	6,899	6,899
43,000	43,000	..	..	42,749	42,530
4,41,000	4,41,000	..	..	4,41,065	4,41,065
1,35,45,000	1,35,75,000	54,00,000	53,00,000	1,36,53,599	1,37,69,345
25,30,000	25,00,000	23,00,000	22,60,000	23,99,720	24,01,728
2,52,00,000	2,51,00,000	2,64,00,000	2,63,00,000	2,27,45,147	2,27,77,684
1,50,000	1,50,000	1,50,000	1,50,000	1,36,753	1,36,804
4,14,25,000	4,13,25,000	3,42,50,000	3,40,10,000	3,89,35,219	3,90,85,561
14,960	2,680	16,840	..	..	..
15,000	..	77,240	..	..	..
..	..	1,600	..	..	..
..	..	..	4,800	..	..
..	..	..	1,200	..	..
..	..	80	120	..	..
29,960	2,680	95,760	6,120	..	..
7,81,75,000	7,79,15,000	6,69,73,000	6,57,46,000	7,60,04,068	7,65,56,069

